

Official Form 1 (4/07)

**United States Bankruptcy Court
District of Nevada**

Voluntary Petition

Name of Debtor (if individual, enter Last, First, Middle): GAYLER, WILLIAM A.	Name of Joint Debtor (Spouse) (Last, First, Middle):
All Other Names used by the Debtor in the last 8 years (include married, maiden, and trade names):	All Other Names used by the Joint Debtor in the last 8 years (include married, maiden, and trade names):
Last four digits of Soc. Sec./Complete EIN or other Tax ID No. (if more than one, state all) xxx-xx-3015	Last four digits of Soc. Sec./Complete EIN or other Tax ID No. (if more than one, state all)
Street Address of Debtor (No. and Street, City, and State): 9960 WEST CHEYENNE AVENUE SUITE 160 Las Vegas, NV ZIP Code 89129	Street Address of Joint Debtor (No. and Street, City, and State): ZIP Code
County of Residence or of the Principal Place of Business: Clark	County of Residence or of the Principal Place of Business:
Mailing Address of Debtor (if different from street address): ZIP Code	Mailing Address of Joint Debtor (if different from street address): ZIP Code
Location of Principal Assets of Business Debtor (if different from street address above):	

Type of Debtor (Form of Organization) (Check one box)	Nature of Business (Check one box)	Chapter of Bankruptcy Code Under Which the Petition is Filed (Check one box)
<input checked="" type="checkbox"/> Individual (includes Joint Debtors) <i>See Exhibit D on page 2 of this form.</i> <input type="checkbox"/> Corporation (includes LLC and LLP)	<input type="checkbox"/> Health Care Business	<input checked="" type="checkbox"/> Chapter 7
<input type="checkbox"/> Partnership	<input type="checkbox"/> Single Asset Real Estate as defined in 11 U.S.C. § 101 (51B)	<input type="checkbox"/> Chapter 9
<input type="checkbox"/> Other (If debtor is not one of the above entities, check this box and state type of entity below.)	<input type="checkbox"/> Railroad	<input type="checkbox"/> Chapter 11
	<input type="checkbox"/> Stockbroker	<input type="checkbox"/> Chapter 12
	<input type="checkbox"/> Commodity Broker	<input type="checkbox"/> Chapter 13
	<input type="checkbox"/> Clearing Bank	
	<input type="checkbox"/> Other	
	Tax-Exempt Entity (Check box, if applicable)	
	<input type="checkbox"/> Debtor is a tax-exempt organization under Title 26 of the United States Code (the Internal Revenue Code).	
	Nature of Debts (Check one box)	
	<input type="checkbox"/> Debts are primarily consumer debts, defined in 11 U.S.C. § 101(8) as "incurred by an individual primarily for a personal, family, or household purpose."	
	<input checked="" type="checkbox"/> Debts are primarily business debts.	

Filing Fee (Check one box)	Chapter 11 Debtors
<input checked="" type="checkbox"/> Full Filing Fee attached	Check one box: <input type="checkbox"/> Debtor is a small business debtor as defined in 11 U.S.C. § 101(51D).
<input type="checkbox"/> Filing Fee to be paid in installments (applicable to individuals only). Must attach signed application for the court's consideration certifying that the debtor is unable to pay fee except in installments. Rule 1006(b). See Official Form 3A.	<input type="checkbox"/> Debtor is not a small business debtor as defined in 11 U.S.C. § 101(51D).
<input type="checkbox"/> Filing Fee waiver requested (applicable to chapter 7 individuals only). Must attach signed application for the court's consideration. See Official Form 3B.	Check if: <input type="checkbox"/> Debtor's aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than \$2,190,000.
	Check all applicable boxes: <input type="checkbox"/> A plan is being filed with this petition. <input type="checkbox"/> Acceptances of the plan were solicited prepetition from one or more classes of creditors, in accordance with 11 U.S.C. § 1126(b).

Statistical/Administrative Information										THIS SPACE IS FOR COURT USE ONLY
<input checked="" type="checkbox"/> Debtor estimates that funds will be available for distribution to unsecured creditors.										
<input type="checkbox"/> Debtor estimates that, after any exempt property is excluded and administrative expenses paid, there will be no funds available for distribution to unsecured creditors.										
Estimated Number of Creditors										
1-	50-	100-	200-	1000-	5001-	10,001-	25,001-	100,001-	OVER	
49	99	199	999	5,000	10,000	25,000	50,000	100,000	100,000	
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Estimated Assets										
<input type="checkbox"/> \$0 to \$10,000	<input type="checkbox"/> \$10,001 to \$100,000	<input type="checkbox"/> \$100,001 to \$1 million	<input checked="" type="checkbox"/> \$1,000,001 to \$100 million	<input type="checkbox"/> More than \$100 million						
Estimated Liabilities										
<input type="checkbox"/> \$0 to \$50,000	<input type="checkbox"/> \$50,001 to \$100,000	<input type="checkbox"/> \$100,001 to \$1 million	<input checked="" type="checkbox"/> \$1,000,001 to \$100 million	<input type="checkbox"/> More than \$100 million						

Official Form 1 (4/07)

FORM B1, Page 2

Voluntary Petition <i>(This page must be completed and filed in every case)</i>		Name of Debtor(s): GAYLER, WILLIAM A.
All Prior Bankruptcy Cases Filed Within Last 8 Years (If more than two, attach additional sheet)		
Location Where Filed: - None -	Case Number:	Date Filed:
Location Where Filed:	Case Number:	Date Filed:
Pending Bankruptcy Case Filed by any Spouse, Partner, or Affiliate of this Debtor (If more than one, attach additional sheet)		
Name of Debtor: WILLIAM A. GAYLER	Case Number: BK-S-09-31603-MKN	Date Filed: 11/16/09
District: NEVADA	Relationship: SELF	Judge: NAKAGAWA
Exhibit A (To be completed if debtor is required to file periodic reports (e.g., forms 10K and 10Q) with the Securities and Exchange Commission pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934 and is requesting relief under chapter 11.) <input type="checkbox"/> Exhibit A is attached and made a part of this petition.		Exhibit B <small>(To be completed if debtor is an individual whose debts are primarily consumer debts.)</small> I, the attorney for the petitioner named in the foregoing petition, declare that I have informed the petitioner that [he or she] may proceed under chapter 7, 11, 12, or 13 of title 11, United States Code, and have explained the relief available under each such chapter. I further certify that I delivered to the debtor the notice required by 11 U.S.C. §342(b). X _____ <small>Signature of Attorney for Debtor(s) (Date)</small>
Exhibit C Does the debtor own or have possession of any property that poses or is alleged to pose a threat of imminent and identifiable harm to public health or safety? <input type="checkbox"/> Yes, and Exhibit C is attached and made a part of this petition. <input checked="" type="checkbox"/> No.		
Exhibit D <small>(To be completed by every individual debtor. If a joint petition is filed, each spouse must complete and attach a separate Exhibit D.)</small> <input checked="" type="checkbox"/> Exhibit D completed and signed by the debtor is attached and made a part of this petition. If this is a joint petition: <input type="checkbox"/> Exhibit D also completed and signed by the joint debtor is attached and made a part of this petition.		
Information Regarding the Debtor - Venue <small>(Check any applicable box)</small> <ul style="list-style-type: none"> <input checked="" type="checkbox"/> Debtor has been domiciled or has had a residence, principal place of business, or principal assets in this District for 180 days immediately preceding the date of this petition or for a longer part of such 180 days than in any other District. <input type="checkbox"/> There is a bankruptcy case concerning debtor's affiliate, general partner, or partnership pending in this District. <input type="checkbox"/> Debtor is a debtor in a foreign proceeding and has its principal place of business or principal assets in the United States in this District, or has no principal place of business or assets in the United States but is a defendant in an action or proceeding [in a federal or state court] in this District, or the interests of the parties will be served in regard to the relief sought in this District. 		
Statement by a Debtor Who Resides as a Tenant of Residential Property <small>(Check all applicable boxes)</small> <ul style="list-style-type: none"> <input type="checkbox"/> Landlord has a judgment against the debtor for possession of debtor's residence. (If box checked, complete the following.) <hr/> <small>(Name of landlord that obtained judgment)</small> <hr/> <small>(Address of landlord)</small> <input type="checkbox"/> Debtor claims that under applicable nonbankruptcy law, there are circumstances under which the debtor would be permitted to cure the entire monetary default that gave rise to the judgment for possession, after the judgment for possession was entered, and <input type="checkbox"/> Debtor has included in this petition the deposit with the court of any rent that would become due during the 30-day period after the filing of the petition. 		

Official Form 1 (4/07)

FORM B1, Page 3

Voluntary Petition

(This page must be completed and filed in every case)

Signature(s) of Debtor(s) (Individual/Joint)

I declare under penalty of perjury that the information provided in this petition is true and correct.

[If petitioner is an individual whose debts are primarily consumer debts and has chosen to file under chapter 7] I am aware that I may proceed under chapter 7, 11, 12, or 13 of title 11, United States Code, understand the relief available under each such chapter, and choose to proceed under chapter 7.

[If no attorney represents me and no bankruptcy petition preparer signs the petition] I have obtained and read the notice required by 11 U.S.C. §342(b).

I request relief in accordance with the chapter of title 11, United States Code, specified in this petition.

X /s/ WILLIAM A. GAYLERSignature of Debtor **WILLIAM A. GAYLER****X**

Signature of Joint Debtor

Telephone Number (If not represented by attorney)

June 25, 2010

Date

Signature of Attorney**X /s/ JEFFREY R. SYLVESTER Bar No.**

Signature of Attorney for Debtor(s)

JEFFREY R. SYLVESTER Bar No. 4396

Printed Name of Attorney for Debtor(s)

SYLVESTER & POLEDNAK, LTD.

Firm Name

**7371 PRAIRIE FALCON, SUITE 120
LAS VEGAS, NV 89128**

Address

Email: jeff@sylvesterpolednak.com**702-952-5200 Fax: 702-952-5205**

Telephone Number

June 25, 2010

Date

Signature of Debtor (Corporation/Partnership)

I declare under penalty of perjury that the information provided in this petition is true and correct, and that I have been authorized to file this petition on behalf of the debtor.

The debtor requests relief in accordance with the chapter of title 11, United States Code, specified in this petition.

X

Signature of Authorized Individual

Printed Name of Authorized Individual

Title of Authorized Individual

Date

Name of Debtor(s):

GAYLER, WILLIAM A.**Signatures****Signature of a Foreign Representative**

I declare under penalty of perjury that the information provided in this petition is true and correct, that I am the foreign representative of a debtor in a foreign proceeding, and that I am authorized to file this petition.

(Check only one box.)

- I request relief in accordance with chapter 15 of title 11, United States Code. Certified copies of the documents required by 11 U.S.C. §1515 are attached.
- Pursuant to 11 U.S.C. §1511, I request relief in accordance with the chapter of title 11 specified in this petition. A certified copy of the order granting recognition of the foreign main proceeding is attached.

X

Signature of Foreign Representative

Printed Name of Foreign Representative

Date

Signature of Non-Attorney Bankruptcy Petition Preparer

I declare under penalty of perjury that: (1) I am a bankruptcy petition preparer as defined in 11 U.S.C. § 110; (2) I prepared this document for compensation and have provided the debtor with a copy of this document and the notices and information required under 11 U.S.C. §§ 110(b), 110(h), and 342(b); and, (3) if rules or guidelines have been promulgated pursuant to 11 U.S.C. § 110(h) setting a maximum fee for services chargeable by bankruptcy petition preparers, I have given the debtor notice of the maximum amount before preparing any document for filing for a debtor or accepting any fee from the debtor, as required in that section. Official Form 19B is attached.

Printed Name and title, if any, of Bankruptcy Petition Preparer

Social Security number (If the bankruptcy petition preparer is not an individual, state the Social Security number of the officer, principal, responsible person or partner of the bankruptcy petition preparer.)(Required by 11 U.S.C. § 110.)

Address

X

Date

Signature of Bankruptcy Petition Preparer or officer, principal, responsible person,or partner whose Social Security number is provided above.

Names and Social Security numbers of all other individuals who prepared or assisted in preparing this document unless the bankruptcy petition preparer is not an individual:

If more than one person prepared this document, attach additional sheets conforming to the appropriate official form for each person.

A bankruptcy petition preparer's failure to comply with the provisions of title 11 and the Federal Rules of Bankruptcy Procedure may result in fines or imprisonment or both 11 U.S.C. §110; 18 U.S.C. §156.

Official Form 1, Exhibit D (10/06)

United States Bankruptcy Court
District of Nevada

In re WILLIAM A. GAYLER

Debtor(s)

Case No.
ChapterBK-S-09-31603-MKN
7

**EXHIBIT D - INDIVIDUAL DEBTOR'S STATEMENT OF COMPLIANCE WITH
CREDIT COUNSELING REQUIREMENT**

Warning: You must be able to check truthfully one of the five statements regarding credit counseling listed below. If you cannot do so, you are not eligible to file a bankruptcy case, and the court can dismiss any case you do file. If that happens, you will lose whatever filing fee you paid, and your creditors will be able to resume collection activities against you. If your case is dismissed and you file another bankruptcy case later, you may be required to pay a second filing fee and you may have to take extra steps to stop creditors' collection activities.

Every individual debtor must file this Exhibit D. If a joint petition is filed, each spouse must complete and file a separate Exhibit D. Check one of the five statements below and attach any documents as directed.

1. Within the 180 days **before the filing of my bankruptcy case**, I received a briefing from a credit counseling agency approved by the United States trustee or bankruptcy administrator that outlined the opportunities for available credit counseling and assisted me in performing a related budget analysis, and I have a certificate from the agency describing the services provided to me. *Attach a copy of the certificate and a copy of any debt repayment plan developed through the agency.*

2. Within the 180 days **before the filing of my bankruptcy case**, I received a briefing from a credit counseling agency approved by the United States trustee or bankruptcy administrator that outlined the opportunities for available credit counseling and assisted me in performing a related budget analysis, but I do not have a certificate from the agency describing the services provided to me. *You must file a copy of a certificate from the agency describing the services provided to you and a copy of any debt repayment plan developed through the agency no later than 15 days after your bankruptcy case is filed.*

3. I certify that I requested credit counseling services from an approved agency but was unable to obtain the services during the five days from the time I made my request, and the following exigent circumstances merit a temporary waiver of the credit counseling requirement so I can file my bankruptcy case now. *[Must be accompanied by a motion for determination by the court.] [Summarize exigent circumstances here.] Involuntary case; credit counseling completed on June 24, 2010.*

If the court is satisfied with the reasons stated in your motion, it will send you an order approving your request. You must still obtain the credit counseling briefing within the first 30 days after you file your bankruptcy case and promptly file a certificate from the agency that provided the briefing, together with a copy of any debt management plan developed through the agency. Any extension of the 30-day deadline can be granted only for cause and is limited to a maximum of 15 days. A motion for extension must be filed within the 30-day period. Failure to fulfill these requirements may result in dismissal of your case. If the court is not satisfied with your reasons for filing your bankruptcy case without first receiving a credit counseling briefing, your case may be dismissed.

Official Form 1, Exh. D (10/06) - Cont.

4. I am not required to receive a credit counseling briefing because of: [Check the applicable statement.] [Must be accompanied by a motion for determination by the court.]
- Incapacity. (Defined in 11 U.S.C. § 109(h)(4) as impaired by reason of mental illness or mental deficiency so as to be incapable of realizing and making rational decisions with respect to financial responsibilities.);
 - Disability. (Defined in 11 U.S.C. § 109(h)(4) as physically impaired to the extent of being unable, after reasonable effort, to participate in a credit counseling briefing in person, by telephone, or through the Internet.);
 - Active military duty in a military combat zone.
5. The United States trustee or bankruptcy administrator has determined that the credit counseling requirement of 11 U.S.C. § 109(h) does not apply in this district.

I certify under penalty of perjury that the information provided above is true and correct.

Signature of Debtor: /s/ WILLIAM A. GAYLER
WILLIAM A. GAYLER

Date: June 25, 2010

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEVADA**

**NOTICE TO INDIVIDUAL CONSUMER DEBTOR UNDER § 342(b)
OF THE BANKRUPTCY CODE**

In accordance with § 342(b) of the Bankruptcy Code, this notice: (1) Describes briefly the services available from credit counseling services; (2) Describes briefly the purposes, benefits and costs of the four types of bankruptcy proceedings you may commence; and (3) Informs you about bankruptcy crimes and notifies you that the Attorney General may examine all information you supply in connection with a bankruptcy case. You are cautioned that bankruptcy law is complicated and not easily described. Thus, you may wish to seek the advice of an attorney to learn of your rights and responsibilities should you decide to file a petition. Court employees cannot give you legal advice.

1. Services Available from Credit Counseling Agencies

With limited exceptions, § 109(h) of the Bankruptcy Code requires that all individual debtors who file for bankruptcy relief on or after October 17, 2005, receive a briefing that outlines the available opportunities for credit counseling and provides assistance in performing a budget analysis. The briefing must be given within 180 days before the bankruptcy filing. The briefing may be provided individually or in a group (including briefings conducted by telephone or on the Internet) and must be provided by a nonprofit budget and credit counseling agency approved by the United States trustee or bankruptcy administrator. The clerk of the bankruptcy court has a list that you may consult of the approved budget and credit counseling agencies.

In addition, after filing a bankruptcy case, an individual debtor generally must complete a financial management instructional course before he or she can receive a discharge. The clerk also has a list of approved financial management instructional courses.

2. The Four Chapters of the Bankruptcy Code Available to Individual Consumer Debtors

Chapter 7: Liquidation (\$245 filing fee, \$39 administrative fee, \$15 trustee surcharge: Total Fee \$299)

1. Chapter 7 is designed for debtors in financial difficulty who do not have the ability to pay their existing debts. Debtors whose debts are primarily consumer debts are subject to a "means test" designed to determine whether the case should be permitted to proceed under chapter 7. If your income is greater than the median income for your state of residence and family size, in some cases, creditors have the right to file a motion requesting that the court dismiss your case under § 707(b) of the Code. It is up to the court to decide whether the case should be dismissed.

2. Under chapter 7, you may claim certain of your property as exempt under governing law. A trustee may have the right to take possession of and sell the remaining property that is not exempt and use the sale proceeds to pay your creditors.

3. The purpose of filing a chapter 7 case is to obtain a discharge of your existing debts. If, however, you are found to have committed certain kinds of improper conduct described in the Bankruptcy Code, the court may deny your discharge and, if it does, the purpose for which you filed the bankruptcy petition will be defeated.

4. Even if you receive a general discharge, some particular debts are not discharged under the law. Therefore, you may still be responsible for most taxes and student loans; debts incurred to pay nondischargeable taxes; domestic support and property settlement obligations; most fines, penalties, forfeitures, and criminal restitution obligations; certain debts which are not properly listed in your bankruptcy papers; and debts for death or personal injury caused by operating a motor vehicle, vessel, or aircraft while intoxicated from alcohol or drugs. Also, if a creditor can prove that a debt arose from fraud, breach of fiduciary duty, or theft, or from a willful and malicious injury, the bankruptcy court may determine that the debt is not discharged.

Chapter 13: Repayment of All or Part of the Debts of an Individual with Regular Income (\$235 filing fee, \$39 administrative fee: Total fee \$274)

1. Chapter 13 is designed for individuals with regular income who would like to pay all or part of their debts in installments over a period of time. You are only eligible for chapter 13 if your debts do not exceed certain dollar amounts set forth in the Bankruptcy Code.

2. Under chapter 13, you must file with the court a plan to repay your creditors all or part of the money that you owe them, using your future earnings. The period allowed by the court to repay your debts may be three years or five years, depending upon your income and other factors. The court must approve your plan before it can take effect.

3. After completing the payments under your plan, your debts are generally discharged except for domestic support obligations; most student loans; certain taxes; most criminal fines and restitution obligations; certain debts which are not properly listed in your bankruptcy papers; certain debts for acts that caused death or personal injury; and certain long term secured obligations.

B 201 (04/09/06)**Chapter 11: Reorganization (\$1000 filing fee, \$39 administrative fee: Total fee \$1039)**

Chapter 11 is designed for the reorganization of a business but is also available to consumer debtors. Its provisions are quite complicated, and any decision by an individual to file a chapter 11 petition should be reviewed with an attorney.

Chapter 12: Family Farmer or Fisherman (\$200 filing fee, \$39 administrative fee: Total fee \$239)

Chapter 12 is designed to permit family farmers and fishermen to repay their debts over a period of time from future earnings and is similar to chapter 13. The eligibility requirements are restrictive, limiting its use to those whose income arises primarily from a family-owned farm or commercial fishing operation.

3. Bankruptcy Crimes and Availability of Bankruptcy Papers to Law Enforcement Officials

A person who knowingly and fraudulently conceals assets or makes a false oath or statement under penalty of perjury, either orally or in writing, in connection with a bankruptcy case is subject to a fine, imprisonment, or both. All information supplied by a debtor in connection with a bankruptcy case is subject to examination by the Attorney General acting through the Office of the United States Trustee, the Office of the United States Attorney, and other components and employees of the Department of Justice.

WARNING: Section 521(a)(1) of the Bankruptcy Code requires that you promptly file detailed information regarding your creditors, assets, liabilities, income, expenses and general financial condition. Your bankruptcy case may be dismissed if this information is not filed with the court within the time deadlines set by the Bankruptcy Code, the Bankruptcy Rules, and the local rules of the court.

Certificate of Attorney

I hereby certify that I delivered to the debtor this notice required by § 342(b) of the Bankruptcy Code.

JEFFREY R. SYLVESTER Bar No. 4396

Printed Name of Attorney

Address:

**7371 PRAIRIE FALCON, SUITE 120
LAS VEGAS, NV 89128
702-952-5200**

X /s/ JEFFREY R. SYLVESTER Bar No. June 25, 2010

Signature of Attorney

Date

WILLIAM A. GAYLER

Printed Name(s) of Debtor(s)

Case No. (if known) BK-S-09-31603-MKNX /s/ WILLIAM A. GAYLER June 25, 2010

Signature of Debtor

Date

X _____ Date

Signature of Joint Debtor (if any)

United States Bankruptcy Court
District of Nevada

In re **WILLIAM A. GAYLER**Case No. **BK-S-09-31603-MKN**

Debtor

Chapter **7**

SUMMARY OF SCHEDULES

Indicate as to each schedule whether that schedule is attached and state the number of pages in each. Report the totals from Schedules A, B, D, E, F, I, and J in the boxes provided. Add the amounts from Schedules A and B to determine the total amount of the debtor's assets. Add the amounts of all claims from Schedules D, E, and F to determine the total amount of the debtor's liabilities. Individual debtors must also complete the "Statistical Summary of Certain Liabilities and Related Data" if they file a case under chapter 7, 11, or 13.

NAME OF SCHEDULE	ATTACHED (YES/NO)	NO. OF SHEETS	ASSETS	LIABILITIES	OTHER
A - Real Property	Yes	1	650,000.00		
B - Personal Property	Yes	12	404,200.00		
C - Property Claimed as Exempt	Yes	8			
D - Creditors Holding Secured Claims	Yes	1		806,000.00	
E - Creditors Holding Unsecured Priority Claims (Total of Claims on Schedule E)	Yes	3		3,438,000.00	
F - Creditors Holding Unsecured Nonpriority Claims	Yes	17		21,792,183.86	
G - Executory Contracts and Unexpired Leases	Yes	5			
H - Codebtors	Yes	5			
I - Current Income of Individual Debtor(s)	Yes	1			8,000.00
J - Current Expenditures of Individual Debtor(s)	Yes	2			16,768.00
Total Number of Sheets of ALL Schedules		55			
	Total Assets		1,054,200.00		
		Total Liabilities		26,036,183.86	

**United States Bankruptcy Court
District of Nevada**

In re **WILLIAM A. GAYLER**Case No. **BK-S-09-31603-MKN**

Debtor

Chapter **7**

STATISTICAL SUMMARY OF CERTAIN LIABILITIES AND RELATED DATA (28 U.S.C. § 159)

If you are an individual debtor whose debts are primarily consumer debts, as defined in § 101(8) of the Bankruptcy Code (11 U.S.C. § 101(8)), filing a case under chapter 7, 11 or 13, you must report all information requested below.

- Check this box if you are an individual debtor whose debts are NOT primarily consumer debts. You are not required to report any information here.

This information is for statistical purposes only under 28 U.S.C. § 159.

Summarize the following types of liabilities, as reported in the Schedules, and total them.

Type of Liability	Amount
Domestic Support Obligations (from Schedule E)	
Taxes and Certain Other Debts Owed to Governmental Units (from Schedule E) (whether disputed or undisputed)	
Claims for Death or Personal Injury While Debtor Was Intoxicated (from Schedule E)	
Student Loan Obligations (from Schedule F)	
Domestic Support, Separation Agreement, and Divorce Decree Obligations Not Reported on Schedule E	
Obligations to Pension or Profit-Sharing, and Other Similar Obligations (from Schedule F)	
TOTAL	

State the following:

Average Income (from Schedule I, Line 16)	
Average Expenses (from Schedule J, Line 18)	
Current Monthly Income (from Form 22A Line 12; OR, Form 22B Line 11; OR, Form 22C Line 20)	

State the following:

1. Total from Schedule D, "UNSECURED PORTION, IF ANY" column	
2. Total from Schedule E, "AMOUNT ENTITLED TO PRIORITY" column	
3. Total from Schedule E, "AMOUNT NOT ENTITLED TO PRIORITY, IF ANY" column	
4. Total from Schedule F	
5. Total of non-priority unsecured debt (sum of 1, 3, and 4)	

In re WILLIAM A. GAYLER

Case No. **BK-S-09-31603-MKN**

Debtor

SCHEDULE A. REAL PROPERTY

Except as directed below, list all real property in which the debtor has any legal, equitable, or future interest, including all property owned as a cotenant, community property, or in which the debtor has a life estate. Include any property in which the debtor holds rights and powers exercisable for the debtor's own benefit. If the debtor is married, state whether husband, wife, or both own the property by placing an "H," "W," "J," or "C" in the column labeled "Husband, Wife, Joint, or Community." If the debtor holds no interest in real property, write "None" under "Description and Location of Property."

Do not include interests in executory contracts and unexpired leases on this schedule. List them in Schedule G - Executory Contracts and Unexpired Leases.

If an entity claims to have a lien or hold a secured interest in any property, state the amount of the secured claim. See Schedule D. If no entity claims to hold a secured interest in the property, write "None" in the column labeled "Amount of Secured Claim."

If the debtor is an individual or if a joint petition is filed, state the amount of any exemption claimed in the property only in Schedule C - Property Claimed as Exempt.

0 continuation sheets attached to the Schedule of Real Property

(Report also on Summary of Schedules)

In re **WILLIAM A. GAYLER**Case No. **BK-S-09-31603-MKN**

Debtor

SCHEDULE B. PERSONAL PROPERTY

Except as directed below, list all personal property of the debtor of whatever kind. If the debtor has no property in one or more of the categories, place an "x" in the appropriate position in the column labeled "None." If additional space is needed in any category, attach a separate sheet properly identified with the case name, case number, and the number of the category. If the debtor is married, state whether husband, wife, or both own the property by placing an "H," "W," "J," or "C" in the column labeled "Husband, Wife, Joint, or Community." If the debtor is an individual or a joint petition is filed, state the amount of any exemptions claimed only in Schedule C - Property Claimed as Exempt.

Do not list interests in executory contracts and unexpired leases on this schedule. List them in Schedule G - Executory Contracts and Unexpired Leases.

If the property is being held for the debtor by someone else, state that person's name and address under "Description and Location of Property." In providing the information requested in this schedule, do not include the name or address of a minor child. Simply state "a minor child."

Type of Property	N O N E	Description and Location of Property	Husband, Wife, Joint, or Community	Current Value of Debtor's Interest in Property, without Deducting any Secured Claim or Exemption
1. Cash on hand		Cash	-	500.00
2. Checking, savings or other financial accounts, certificates of deposit, or shares in banks, savings and loan, thrift, building and loan, and homestead associations, or credit unions, brokerage houses, or cooperatives.		Nevada State Bank - Checking Acct # 600042346	-	0.00
		Nevada State Bank - Checking Acct # 71002618	-	0.00
		Wells Fargo Bank - Checking Acct # 3330506	-	0.00
		Nevada State Bank - Checking Acct # 600065114	-	0.00
		WG Sep. Prop. Trust - Checking Acct # 600074975	-	0.00
3. Security deposits with public utilities, telephone companies, landlords, and others.		Canyon Gate Country Club (forfeited membership deposit of \$20,000)	-	0.00
		Jeremy Ranch Golf Club (forfeited membership deposit of \$9,000.00)	-	0.00
4. Household goods and furnishings, including audio, video, and computer equipment.		Misc. household furniture and paintings	-	12,000.00
5. Books, pictures and other art objects, antiques, stamp, coin, record, tape, compact disc, and other collections or collectibles.		12 gauge shotgun	-	200.00
6. Wearing apparel.		Misc. clothes	-	5,000.00
7. Furs and jewelry.		2 Rado watches and white gold necklace	-	3,500.00
8. Firearms and sports, photographic, and other hobby equipment.		9mm Glock, golf clubs, snowboard, tennis racquet, mountain bike	-	2,000.00
9. Interests in insurance policies. Name insurance company of each policy and itemize surrender or refund value of each.		State Farm Life Insurance (Term Insurance only)	-	0.00
		Phoenix Life Insurance (Whole)	-	0.00
Sub-Total > (Total of this page)				23,200.00

11 continuation sheets attached to the Schedule of Personal Property

In re **WILLIAM A. GAYLER**Case No. **BK-S-09-31603-MKN**

Debtor

SCHEDULE B. PERSONAL PROPERTY

(Continuation Sheet)

Type of Property	N O N E	Description and Location of Property	Husband, Wife, Joint, or Community	Current Value of Debtor's Interest in Property, without Deducting any Secured Claim or Exemption
10. Annuities. Itemize and name each issuer.	X			
11. Interests in an education IRA as defined in 26 U.S.C. § 530(b)(1) or under a qualified State tuition plan as defined in 26 U.S.C. § 529(b)(1). Give particulars. (File separately the record(s) of any such interest(s). 11 U.S.C. § 521(c); Rule 1007(b)).	X			
12. Interests in IRA, ERISA, Keogh, or other pension or profit sharing plans. Give particulars.		Partnership: IPS 3 LLC Date Acquired: 05/02 Percentage Owned: 50% Ownership Name: TGF Holding LP Original Investment: \$	-	0.00
		Partnership: IPS 2 LLC Date Acquired: 05/02 Percentage Owned: 60% Ownership Name: TGF Holding LP Original Investment: \$	-	0.00
		Partnership: IPS 4 LLC Date Acquired: 04/06 Percentage Owned: 50% Ownership Name: TGF Holding LP Original Investment: \$	-	0.00
13. Stock and interests in incorporated and unincorporated businesses. Itemize.		100% stock in ICON Real Estate Co	-	Unknown
14. Interests in partnerships or joint ventures. Itemize.		Partnership: Ch Pichon LLC Date Acquired: 05/98 Percentage Owned: 22.5% Ownership Name: TGF Holding LP Original Investment: 25,000.00	-	Unknown
		Partnership: GCS INC (Jackpotters Bar) Date Acquired: Percentage Owned: 10% Ownership Name: TGF Holding LP Original Investment: \$0.00	-	Unknown
		Partnership: GCS LLC Date Acquired: Percentage Owned: 10% Ownership Name: TGF Holding LP Original Investment: \$0.00	-	Unknown
			Sub-Total > (Total of this page)	0.00

Sheet 1 of 11 continuation sheets attached
to the Schedule of Personal Property

In re **WILLIAM A. GAYLER**Case No. **BK-S-09-31603-MKN**

Debtor

SCHEDULE B. PERSONAL PROPERTY

(Continuation Sheet)

Type of Property	N O N E	Description and Location of Property	Husband, Wife, Joint, or Community	Current Value of Debtor's Interest in Property, without Deducting any Secured Claim or Exemption
		Partnership: Charles Krug LLC Date Acquired: 06/99 Percentage Owned: 22.5% Ownership Name: TGF Holding LP Original Investment: \$80,000.00	-	Unknown
		Partnership: Martha's Vineyard LLC Date Acquired: 03/00 Percentage Owned: 99% Ownership Name: WA Gayler Sep Prop Tr Original Investment: \$50,000.00	-	Unknown
		Partnership: Martha's Vineyard LLC Date Acquired: 03/00 Percentage Owned: 1% Ownership Name: Wm Gayler Original Investment: \$0.00	-	Unknown
		Partnership: Meritage-Gayler LLC Date Acquired: 10/99 Percentage Owned: 61.54% Ownership Name: WA Gayler Sep Prop Tr Original Investment: \$	-	Unknown
		Partnership: Sunset I LLC Date Acquired: 04/94 Percentage Owned: 4.56% Ownership Name: TGF Holding LP Original Investment: \$3,300.00	-	Unknown
		Partnership: Sunset II LLC Date Acquired: 05/96 Percentage Owned: ?? Ownership Name: ?? Original Investment: \$2,278.00	-	Unknown
		Partnership: Sunset III LLC 011 Date Acquired: 07/95 Percentage Owned: 15.5% Ownership Name: TGF Holding LP Original Investment: \$2,528.00	-	Unknown
		Partnership: Sunset III LLC 010 Date Acquired: 01/01 Percentage Owned: 35.5% Ownership Name: TGF Holding LP Original Investment: \$0.00	-	Unknown

Sub-Total >
(Total of this page)**0.00**Sheet 2 of 11 continuation sheets attached
to the Schedule of Personal Property

In re

WILLIAM A. GAYLERCase No. **BK-S-09-31603-MKN**

Debtor

SCHEDULE B. PERSONAL PROPERTY

(Continuation Sheet)

Type of Property	N O N E	Description and Location of Property	Husband, Wife, Joint, or Community	Current Value of Debtor's Interest in Property, without Deducting any Secured Claim or Exemption
		Partnership: Sunset IV LLC Date Acquired: 01/96 Percentage Owned: 4% Ownership Name: TGF Holding LP Original Investment: \$2,650.00	-	Unknown
		Partnership: Sunset V LLC Date Acquired: 05/96 Percentage Owned: 4% Ownership Name: TGF Holding LP Original Investment: \$4,875.00	-	Unknown
		Partnership: Sunset VI LLC Date Acquired: 07/99 Percentage Owned: 6.5% Ownership Name: TGF Holding LP Original Investment: \$48,000.00	-	Unknown
		Partnership: Sunset VII LLC Date Acquired: 03/00 Percentage Owned: 12.5% Ownership Name: TGF Holding LP Original Investment: \$106,250.00	-	Unknown
		Partnership: Sunset VIII LLC* Date Acquired: 07/05 Percentage Owned: 3.75% Ownership Name: TGF Holding LP Original Investment: \$186,000.00	-	Unknown
		Partnership: Sunset VIII LLC Date Acquired: Percentage Owned: .0625% Ownership Name: Dolce-EB Original Investment: \$31,000.00	-	Unknown
		Partnership: CH Baron LLC Date Acquired: 02/00 Percentage Owned: 12.79% Ownership Name: WA Gayler Sep Prop Tr Original Investment: \$262,500.00	-	Unknown
		Partnership: ICON Profit Sharing Co LLC Date Acquired: 02/00 Percentage Owned: 30% Ownership Name: WA Gayler Sep Prop Tr Original Investment: \$56,000.00	-	Unknown

Sub-Total >
(Total of this page)**0.00**Sheet 3 of 11 continuation sheets attached
to the Schedule of Personal Property

In re **WILLIAM A. GAYLER**Case No. **BK-S-09-31603-MKN**

Debtor

SCHEDULE B. PERSONAL PROPERTY

(Continuation Sheet)

Type of Property	N O N E	Description and Location of Property	Husband, Wife, Joint, or Community	Current Value of Debtor's Interest in Property, without Deducting any Secured Claim or Exemption
		Partnership: Cherokee-ICON #2 LLC Date Acquired: 02/00 Percentage Owned: 18.19% Ownership Name: WA Gayler Prop Tr Original Investment: \$34,733.00	-	Unknown
		Partnership: Brianhead Investors LLC Date Acquired: Percentage Owned: 20% Ownership Name: WA Gayler Sep Prop Tr Original Investment: \$20,000.00	-	Unknown
		Partnership: Screaming Eagle II LLC Date Acquired: 12/00 Percentage Owned: 60% Ownership Name: WA Gayler Sep Prop Tru Original Investment: \$0.00	-	Unknown
		Partnership: ICON Real Estate Development LLC Date Acquired: Percentage Owned: Dissolved Ownership Name: Original Investment: \$0.00	-	Unknown
		Partnership: Harlan LLC Date Acquired: 01/10 Percentage Owned: 47% Ownership Name: TGF Holding LP Original Investment: \$300,000.00	-	Unknown
		Partnership: ICON Partners LLC Date Acquired: Percentage Owned: Dissolved Ownership Name: Original Investment: \$0.00	-	Unknown
		Partnership: Caine Five LLC Date Acquired: 09/00 Percentage Owned: 5% Ownership Name: TGF Holding LP Original Investment: \$40,000.00	-	Unknown
		Partnership: Maya I-215 LLC Date Acquired: 02/01 Percentage Owned: 1 Unit Ownership Name: WA Gayler Sep Prop Tr Original Investment: \$100,000.00	-	Unknown

Sub-Total >
(Total of this page)**0.00**Sheet 4 of 11 continuation sheets attached
to the Schedule of Personal Property

In re **WILLIAM A. GAYLER**Case No. **BK-S-09-31603-MKN**

Debtor

SCHEDULE B. PERSONAL PROPERTY

(Continuation Sheet)

Type of Property	N O N E	Description and Location of Property	Husband, Wife, Joint, or Community	Current Value of Debtor's Interest in Property, without Deducting any Secured Claim or Exemption
		Partnership: ICON Holding Co Date Acquired: 01/01 Percentage Owned: 99% Ownership Name: WA Gayler Sep Prop Tr Original Investment: \$0.00	-	Unknown
		Partnership: ICON Holding Co Date Acquired: Percentage Owned: 1% Ownership Name: WA Gayler Original Investment: \$0.00	-	Unknown
		Partnership: Ch Angelus LLC Date Acquired: 01/02 Percentage Owned: 50% Ownership Name: TGF Holding LP Original Investment: \$30,000.00	-	Unknown
		Partnership: Ch Angelus II LLC Date Acquired: 05/02 Percentage Owned: 7.5% Ownership Name: TGF Holding LP Original Investment: \$108,125.00	-	Unknown
		Partnership: Ch Angelus III LLC Date Acquired: 04/04 Percentage Owned: 12.5% Ownership Name: TGF Holding LP Original Investment: \$78,125.00	-	Unknown
		Partnership: Ch Angelus IV LLC Date Acquired: 03/06 Percentage Owned: 15% Ownership Name: TGF Holding LP Original Investment: \$71,250.00	-	Unknown
		Partnership: Ch Angelus Partners LLC Date Acquired: 09/05 Percentage Owned: 10% Ownership Name: TGF Holding LP Original Investment: \$0.00	-	Unknown
		Partnership: Elevation 1142 LLC Date Acquired: 06/02 Percentage Owned: 50% Ownership Name: WA Gayler Sep Prop Tr Original Investment: \$125,580.00	-	Unknown

Sub-Total >
(Total of this page)**0.00**Sheet 5 of 11 continuation sheets attached
to the Schedule of Personal Property

In re **WILLIAM A. GAYLER**Case No. **BK-S-09-31603-MKN**

Debtor

SCHEDULE B. PERSONAL PROPERTY

(Continuation Sheet)

Type of Property	N O N E	Description and Location of Property	Husband, Wife, Joint, or Community	Current Value of Debtor's Interest in Property, without Deducting any Secured Claim or Exemption
		Partnership: Screaming Eagle LLC Date Acquired: 02/01 Percentage Owned: 56.25% Ownership Name: WA Gayler Sep Prop Tr Original Investment: \$0.00	-	Unknown
		Partnership: Murano Apts LLC Date Acquired: 06/02 Percentage Owned: 10% Ownership Name: WA Gayler Sep Prop Tr Original Investment: \$115,000.00	-	Unknown
		Partnership: Dominus M-B LLC Date Acquired: 05/02 Percentage Owned: 40% Ownership Name: TGF Holding LP Original Investment: \$0.00	-	Unknown
		Partnership: Ch Montrose LLC Date Acquired: Percentage Owned: Dissolved Ownership Name: Original Investment: \$0.00	-	Unknown
		Partnership: Govan Cross LLC Date Acquired: 09/05 Percentage Owned: 99% Ownership Name: TGF Holding LP Original Investment: \$0.00	-	Unknown
		Partnership: Govan Cross LLC Date Acquired: Percentage Owned: 1% Ownership Name: WA Gayler Original Investment: \$0.00	-	Unknown
		Partnership: Polyrus LLC Date Acquired: 01/04 Percentage Owned: 20% Ownership Name: TGF Holding LP Original Investment: \$16,000.00	-	Unknown
		Partnership: One Hundred Year LLC Date Acquired: 05/02 Percentage Owned: 24.2986% Ownership Name: WA Gayler Sep Prop Tr Original Investment: \$281,685.00	-	Unknown

Sub-Total >
(Total of this page)**0.00**Sheet 6 of 11 continuation sheets attached
to the Schedule of Personal Property

In re **WILLIAM A. GAYLER**, Case No. **BK-S-09-31603-MKN**
Debtor

SCHEDULE B. PERSONAL PROPERTY
(Continuation Sheet)

Type of Property	N O N E	Description and Location of Property	Husband, Wife, Joint, or Community	Current Value of Debtor's Interest in Property, without Deducting any Secured Claim or Exemption
		Partnership: Diamante Rose LLC Date Acquired: 05/05 Percentage Owned: 11.25% Ownership Name: TGF Holding LP Original Investment: \$281,250.00	-	Unknown
		Partnership: IPS 3 LLC Date Acquired: 05/02 Percentage Owned: 50% Ownership Name: TGF Holding LP Original Investment: \$0.00	-	Unknown
		Partnership: IPS 2 LLC Date Acquired: 05/02 Percentage Owned: 60% Ownership Name: TGF Holding LP Original Investment: \$0.00	-	Unknown
		Partnership: 360 Life Media Group Date Acquired: Percentage Owned: Dissolved Ownership Name: Original Investment: \$0.00	-	Unknown
		Partnership: Dumol LLC Date Acquired: 04/06 Percentage Owned: 1.25% Ownership Name: WA Gayler Sep Prop Tr Original Investment: \$20,000.00	-	Unknown
		Partnership: Dumol LLC Date Acquired: 04/06 Percentage Owned: 10% Ownership Name: Apan Wine LLC Original Investment: \$160,000.00	-	Unknown
		Partnership: Axios TC LLC Date Acquired: 01/06 Percentage Owned: 50% Ownership Name: TGF Holding LP Original Investment: \$111,000.00	-	Unknown
		Partnership: Plumpjack LLC Date Acquired: 05/02 Percentage Owned: 99% Ownership Name: WA Gayler Sep Prop Tr Original Investment: \$0.00	-	Unknown

Sub-Total > **0.00**
(Total of this page)

Sheet 7 of 11 continuation sheets attached
to the Schedule of Personal Property

In re **WILLIAM A. GAYLER**Case No. **BK-S-09-31603-MKN**

Debtor

SCHEDULE B. PERSONAL PROPERTY

(Continuation Sheet)

Type of Property	N O N E	Description and Location of Property	Husband, Wife, Joint, or Community	Current Value of Debtor's Interest in Property, without Deducting any Secured Claim or Exemption
		Partnership: Plumpjack LLC GP Date Acquired: 05/02 Percentage Owned: 1% Ownership Name: WA Gayler Original Investment: \$0.00	-	Unknown
		Partnership: IPS 4 LLC Date Acquired: 04/06 Percentage Owned: 50% Ownership Name: TGF Holding LP Original Investment: \$0.00	-	Unknown
		Partnership: DA 1148 LLC Date Acquired: 06/05 Percentage Owned: 21% Ownership Name: TGF Holding LP Original Investment: \$154,500.00	-	Unknown
		Partnership: Hartley LLC Date Acquired: 03/05 Percentage Owned: 75% Ownership Name: TGF Holding LP Original Investment: \$100,000.00	-	Unknown
		Partnership: Ornellaia LLC Date Acquired: 12/06 Percentage Owned: 37.15% Ownership Name: WA Gayler Sep Prop Tr Original Investment: \$100,000.00	-	Unknown
		Partnership: Apan Wine LLC Date Acquired: 03/05 Percentage Owned: 100% Ownership Name: WA Gayler Original Investment: \$0.00	-	Unknown
		Partnership: Sassicaia LLC Date Acquired: 10/08 Percentage Owned: 43% Ownership Name: TGF Holding LP Original Investment: \$0.00	-	Unknown
		Partnership: Gayler Family Educational LLC Date Acquired: 03/06 Percentage Owned: 100% Ownership Name: TGF Holding LP Original Investment: \$0.00	-	Unknown

Sub-Total >
(Total of this page)**0.00**Sheet 8 of 11 continuation sheets attached
to the Schedule of Personal Property

In re

WILLIAM A. GAYLERCase No. **BK-S-09-31603-MKN**

Debtor

SCHEDULE B. PERSONAL PROPERTY

(Continuation Sheet)

Type of Property	N O N E	Description and Location of Property	Husband, Wife, Joint, or Community	Current Value of Debtor's Interest in Property, without Deducting any Secured Claim or Exemption
		Partnership: 23 Golden Sunray LLC Date Acquired: 10/03 Percentage Owned: 100% Ownership Name: TGF Holding LP Original Investment: \$0.00	-	Unknown
		Partnership: Redstone Bar & Grill Date Acquired: 07/03 Percentage Owned: 35% Ownership Name: WA Gayler Sep Prop Tr Original Investment: \$0.00	-	Unknown
		Partnership: Mer Soleil LLC Date Acquired: 03/05 Percentage Owned: 60% Ownership Name: Goven Cross LLC Original Investment: \$0.00	-	Unknown
		Partnership: TGF Holding LP Date Acquired: 01/05 Percentage Owned: 99% Ownership Name: William Gayler IRR Trust Original Investment: \$0.00	-	Unknown
		Partnership (Manager Only): Date Acquired: Percentage Owned: 1% Ownership Name: Morpheus Original Investment: \$0.00	-	Unknown
		Partnership: Aireta, LLC Date Acquired: 07/03 Percentage Owned: 50% Ownership Name: WA Gayler Sep Prop Tr Original Investment: Owns Redstone Ground Lease	-	Unknown
15. Government and corporate bonds and other negotiable and nonnegotiable instruments.	X			
16. Accounts receivable.		Screaming Eagle LLC Legal Fees 100 Year LLC Legal Fees DA 1148 LLC Legal Fees Ch Montrose LLC Legal Fees Maya I-215 LLC Legal Fees	-	Unknown
				Sub-Total > (Total of this page) 0.00

Sheet 9 of 11 continuation sheets attached
to the Schedule of Personal Property

In re **WILLIAM A. GAYLER**Case No. **BK-S-09-31603-MKN**

Debtor

SCHEDULE B. PERSONAL PROPERTY

(Continuation Sheet)

Type of Property	N O N E	Description and Location of Property	Husband, Wife, Joint, or Community	Current Value of Debtor's Interest in Property, without Deducting any Secured Claim or Exemption
		Sunset III LLC Legal Fees	-	Unknown
		DA 1147 LLC Legal Fees	-	Unknown
		Mer Soleil Legal Fees	-	Unknown
		Ch Angelus/Ch Angelus II LLC Legal Fees	-	Unknown
		Redstone Grill Loan	-	260,000.00
17. Alimony, maintenance, support, and property settlements to which the debtor is or may be entitled. Give particulars.	X			
18. Other liquidated debts owing debtor including tax refunds. Give particulars.	X			
19. Equitable or future interests, life estates, and rights or powers exercisable for the benefit of the debtor other than those listed in Schedule A - Real Property.	X			
20. Contingent and noncontingent interests in estate of a decedent, death benefit plan, life insurance policy, or trust.	X			
21. Other contingent and unliquidated claims of every nature, including tax refunds, counterclaims of the debtor, and rights to setoff claims. Give estimated value of each.	X			
22. Patents, copyrights, and other intellectual property. Give particulars.	X			
23. Licenses, franchises, and other general intangibles. Give particulars.		Real Estate Brokerage License, Various Gaming Licenses, Jackpotters Liquor License	-	0.00
Sub-Total > (Total of this page)				260,000.00

Sheet 10 of 11 continuation sheets attached
to the Schedule of Personal Property

In re **WILLIAM A. GAYLER**Case No. **BK-S-09-31603-MKN**

Debtor

SCHEDULE B. PERSONAL PROPERTY

(Continuation Sheet)

Type of Property	N O N E	Description and Location of Property	Husband, Wife, Joint, or Community	Current Value of Debtor's Interest in Property, without Deducting any Secured Claim or Exemption
24. Customer lists or other compilations containing personally identifiable information (as defined in 11 U.S.C. § 101(41A)) provided to the debtor by individuals in connection with obtaining a product or service from the debtor primarily for personal, family, or household purposes.	X			
25. Automobiles, trucks, trailers, and other vehicles and accessories.		2009 Range Rover	-	65,000.00
		2008 Range Rover	J	31,000.00
		2007 GMC Sierra	-	15,000.00
26. Boats, motors, and accessories.	X			
27. Aircraft and accessories.	X			
28. Office equipment, furnishings, and supplies.		HP laptop, printer, paintings, couch, coffee table	-	10,000.00
29. Machinery, fixtures, equipment, and supplies used in business.	X			
30. Inventory.	X			
31. Animals.	X			
32. Crops - growing or harvested. Give particulars.	X			
33. Farming equipment and implements.	X			
34. Farm supplies, chemicals, and feed.	X			
35. Other personal property of any kind not already listed. Itemize.	X			

Sub-Total > **121,000.00**
 (Total of this page)
 Total > **404,200.00**

Sheet 11 of 11 continuation sheets attached
to the Schedule of Personal Property

(Report also on Summary of Schedules)

In re **WILLIAM A. GAYLER**Case No. **BK-S-09-31603-MKN**

Debtor

SCHEDULE C. PROPERTY CLAIMED AS EXEMPT

Debtor claims the exemptions to which debtor is entitled under:

(Check one box)

- 11 U.S.C. §522(b)(2)
 11 U.S.C. §522(b)(3)

Check if debtor claims a homestead exemption that exceeds \$136,875.

Description of Property	Specify Law Providing Each Exemption	Value of Claimed Exemption	Current Value of Property Without Deducting Exemption
Cash on Hand			
Cash	Nev. Rev. Stat. § 21.090(1)(z)	0.00	500.00
Checking, Savings, or Other Financial Accounts, Certificates of Deposit			
Nevada State Bank - Checking Acct # 600042346	Nev. Rev. Stat. § 21.090(1)(z)	0.00	0.00
Household Goods and Furnishings			
Misc. household furniture and paintings	Nev. Rev. Stat. § 21.090(1)(b)	12,000.00	12,000.00
Books, Pictures and Other Art Objects; Collectibles			
12 gauge shotgun	Nev. Rev. Stat. § 21.090(1)(a)	200.00	200.00
Furs and Jewelry			
2 Rado watches and white gold necklace	Nev. Rev. Stat. § 21.090(1)(a)	3,500.00	3,500.00
Firearms and Sports, Photographic and Other Hobby Equipment			
9mm Glock, golf clubs, snowboard, tennis racquet, mountain bike	Nev. Rev. Stat. § 21.090(1)(i)	2,000.00	2,000.00
Interests in Insurance Policies			
State Farm Life Insurance (Term Insurance only)	Nev. Rev. Stat. § 687B.280	0.00	0.00
Stock and Interests in Businesses			
100% stock in ICON Real Estate Co	Nev. Rev. Stat. § 21.090(1)(z)	Unknown	Unknown
Interests in Partnerships or Joint Ventures			
Partnership: Ch Pichon LLC Date Acquired: 05/98 Percentage Owned: 22.5% Ownership Name: TGF Holding LP Original Investment: 25,000.00	Nev. Rev. Stat. § 21.090(1)(z)	0.00	Unknown
Partnership: GCS INC (Jackpotters Bar) Date Acquired: Percentage Owned: 10% Ownership Name: TGF Holding LP Original Investment: \$0.00	Nev. Rev. Stat. § 21.090(1)(z)	0.00	Unknown
Partnership: GCS LLC Date Acquired: Percentage Owned: 10% Ownership Name: TGF Holding LP Original Investment: \$0.00	Nev. Rev. Stat. § 21.090(1)(z)	0.00	Unknown
Partnership: Charles Krug LLC Date Acquired: 06/99 Percentage Owned: 22.5% Ownership Name: TGF Holding LP Original Investment: \$80,000.00	Nev. Rev. Stat. § 21.090(1)(z)	0.00	Unknown

In re

WILLIAM A. GAYLERCase No. **BK-S-09-31603-MKN**

Debtor

SCHEDULE C. PROPERTY CLAIMED AS EXEMPT

(Continuation Sheet)

Description of Property	Specify Law Providing Each Exemption	Value of Claimed Exemption	Current Value of Property Without Deducting Exemption
Partnership: Martha's Vineyard LLC Date Acquired: 03/00 Percentage Owned: 99% Ownership Name: WA Gayler Sep Prop Tr Original Investment: \$50,000.00	Nev. Rev. Stat. § 21.090(1)(z)	0.00	Unknown
Partnership: Martha's Vineyard LLC Date Acquired: 03/00 Percentage Owned: 1% Ownership Name: Wm Gayler Original Investment: \$0.00	Nev. Rev. Stat. § 21.090(1)(z)	0.00	Unknown
Partnership: Meritage-Gayler LLC Date Acquired: 10/99 Percentage Owned: 61.54% Ownership Name: WA Gayler Sep Prop Tr Original Investment: \$	Nev. Rev. Stat. § 21.090(1)(z)	0.00	Unknown
Partnership: Sunset I LLC Date Acquired: 04/94 Percentage Owned: 4.56% Ownership Name: TGF Holding LP Original Investment: \$3,300.00	Nev. Rev. Stat. § 21.090(1)(z)	0.00	Unknown
Partnership: Sunset II LLC Date Acquired: 05/96 Percentage Owned: ?? Ownership Name: ?? Original Investment: \$2,278.00	Nev. Rev. Stat. § 21.090(1)(z)	0.00	Unknown
Partnership: Sunset III LLC 011 Date Acquired: 07/95 Percentage Owned: 15.5% Ownership Name: TGF Holding LP Original Investment: \$2,528.00	Nev. Rev. Stat. § 21.090(1)(z)	0.00	Unknown
Partnership: Sunset III LLC 010 Date Acquired: 01/01 Percentage Owned: 35.5% Ownership Name: TGF Holding LP Original Investment: \$0.00	Nev. Rev. Stat. § 21.090(1)(z)	0.00	Unknown
Partnership: Sunset IV LLC Date Acquired: 01/96 Percentage Owned: 4% Ownership Name: TGF Holding LP Original Investment: \$2,650.00	Nev. Rev. Stat. § 21.090(1)(z)	0.00	Unknown
Partnership: Sunset V LLC Date Acquired: 05/96 Percentage Owned: 4% Ownership Name: TGF Holding LP Original Investment: \$4,875.00	Nev. Rev. Stat. § 21.090(1)(z)	0.00	Unknown

In re

WILLIAM A. GAYLERCase No. **BK-S-09-31603-MKN**

Debtor

SCHEDULE C. PROPERTY CLAIMED AS EXEMPT

(Continuation Sheet)

Description of Property	Specify Law Providing Each Exemption	Value of Claimed Exemption	Current Value of Property Without Deducting Exemption
Partnership: Sunset VI LLC Date Acquired: 07/99 Percentage Owned: 6.5% Ownership Name: TGF Holding LP Original Investment: \$48,000.00	Nev. Rev. Stat. § 21.090(1)(z)	0.00	Unknown
Partnership: Sunset VII LLC Date Acquired: 03/00 Percentage Owned: 12.5% Ownership Name: TGF Holding LP Original Investment: \$106,250.00	Nev. Rev. Stat. § 21.090(1)(z)	0.00	Unknown
Partnership: Sunset VIII LLC* Date Acquired: 07/05 Percentage Owned: 3.75% Ownership Name: TGF Holding LP Original Investment: \$186,000.00	Nev. Rev. Stat. § 21.090(1)(z)	0.00	Unknown
Partnership: Sunset VIII LLC Date Acquired: Percentage Owned: .0625% Ownership Name: Dolce-EB Original Investment: \$31,000.00	Nev. Rev. Stat. § 21.090(1)(z)	0.00	Unknown
Partnership: CH Baron LLC Date Acquired: 02/00 Percentage Owned: 12.79% Ownership Name: WA Gayler Sep Prop Tr Original Investment: \$262,500.00	Nev. Rev. Stat. § 21.090(1)(z)	0.00	Unknown
Partnership: ICON Profit Sharing Co LLC Date Acquired: 02/00 Percentage Owned: 30% Ownership Name: WA Gayler Sep Prop Tr Original Investment: \$56,000.00	Nev. Rev. Stat. § 21.090(1)(z)	0.00	Unknown
Partnership: Cherokee-ICON #2 LLC Date Acquired: 02/00 Percentage Owned: 18.19% Ownership Name: WA Gayler Prop Tr Original Investment: \$34,733.00	Nev. Rev. Stat. § 21.090(1)(z)	0.00	Unknown
Partnership: Brianhead Investors LLC Date Acquired: Percentage Owned: 20% Ownership Name: WA Gayler Sep Prop Tr Original Investment: \$20,000.00	Nev. Rev. Stat. § 21.090(1)(z)	0.00	Unknown
Partnership: Screaming Eagle II LLC Date Acquired: 12/00 Percentage Owned: 60% Ownership Name: WA Gayler Sep Prop Tru Original Investment: \$0.00	Nev. Rev. Stat. § 21.090(1)(z)	0.00	Unknown

In re **WILLIAM A. GAYLER**Case No. **BK-S-09-31603-MKN**

Debtor

SCHEDULE C. PROPERTY CLAIMED AS EXEMPT

(Continuation Sheet)

Description of Property	Specify Law Providing Each Exemption	Value of Claimed Exemption	Current Value of Property Without Deducting Exemption
Partnership: ICON Real Estate Development LLC Date Acquired: Percentage Owned: Dissolved Ownership Name: Original Investment: \$0.00	Nev. Rev. Stat. § 21.090(1)(z)	0.00	Unknown
Partnership: Harlan LLC Date Acquired: 01/10 Percentage Owned: 47% Ownership Name: TGF Holding LP Original Investment: \$300,000.00	Nev. Rev. Stat. § 21.090(1)(z)	0.00	Unknown
Partnership: ICON Partners LLC Date Acquired: Percentage Owned: Dissolved Ownership Name: Original Investment: \$0.00	Nev. Rev. Stat. § 21.090(1)(z)	0.00	Unknown
Partnership: Caine Five LLC Date Acquired: 09/00 Percentage Owned: 5% Ownership Name: TGF Holding LP Original Investment: \$40,000.00	Nev. Rev. Stat. § 21.090(1)(z)	0.00	Unknown
Partnership: Maya I-215 LLC Date Acquired: 02/01 Percentage Owned: 1 Unit Ownership Name: WA Gayler Sep Prop Tr Original Investment: \$100,000.00	Nev. Rev. Stat. § 21.090(1)(z)	0.00	Unknown
Partnership: ICON Holding Co Date Acquired: 01/01 Percentage Owned: 99% Ownership Name: WA Gayler Sep Prop Tr Original Investment: \$0.00	Nev. Rev. Stat. § 21.090(1)(z)	0.00	Unknown
Partnership: ICON Holding Co Date Acquired: Percentage Owned: 1% Ownership Name: WA Gayler Original Investment: \$0.00	Nev. Rev. Stat. § 21.090(1)(z)	0.00	Unknown
Partnership: Ch Angelus LLC Date Acquired: 01/02 Percentage Owned: 50% Ownership Name: TGF Holding LP Original Investment: \$30,000.00	Nev. Rev. Stat. § 21.090(1)(z)	0.00	Unknown
Partnership: Ch Angelus II LLC Date Acquired: 05/02 Percentage Owned: 7.5% Ownership Name: TGF Holding LP Original Investment: \$108,125.00	Nev. Rev. Stat. § 21.090(1)(z)	0.00	Unknown

In re

WILLIAM A. GAYLERCase No. **BK-S-09-31603-MKN**

Debtor

SCHEDULE C. PROPERTY CLAIMED AS EXEMPT

(Continuation Sheet)

Description of Property	Specify Law Providing Each Exemption	Value of Claimed Exemption	Current Value of Property Without Deducting Exemption
Partnership: Ch Angelus III LLC Date Acquired: 04/04 Percentage Owned: 12.5% Ownership Name: TGF Holding LP Original Investment: \$78,125.00	Nev. Rev. Stat. § 21.090(1)(z)	0.00	Unknown
Partnership: Ch Angelus IV LLC Date Acquired: 03/06 Percentage Owned: 15% Ownership Name: TGF Holding LP Original Investment: \$71,250.00	Nev. Rev. Stat. § 21.090(1)(z)	0.00	Unknown
Partnership: Ch Angelus Partners LLC Date Acquired: 09/05 Percentage Owned: 10% Ownership Name: TGF Holding LP Original Investment: \$0.00	Nev. Rev. Stat. § 21.090(1)(z)	0.00	Unknown
Partnership: Elevation 1142 LLC Date Acquired: 06/02 Percentage Owned: 50% Ownership Name: WA Gayler Sep Prop Tr Original Investment: \$125,580.00	Nev. Rev. Stat. § 21.090(1)(z)	0.00	Unknown
Partnership: Screaming Eagle LLC Date Acquired: 02/01 Percentage Owned: 56.25% Ownership Name: WA Gayler Sep Prop Tr Original Investment: \$0.00	Nev. Rev. Stat. § 21.090(1)(z)	0.00	Unknown
Partnership: Murano Apts LLC Date Acquired: 06/02 Percentage Owned: 10% Ownership Name: WA Gayler Sep Prop Tr Original Investment: \$115,000.00	Nev. Rev. Stat. § 21.090(1)(z)	0.00	Unknown
Partnership: Dominus M-B LLC Date Acquired: 05/02 Percentage Owned: 40% Ownership Name: TGF Holding LP Original Investment: \$0.00	Nev. Rev. Stat. § 21.090(1)(z)	0.00	Unknown
Partnership: Ch Montrose LLC Date Acquired: Percentage Owned: Dissolved Ownership Name: Original Investment: \$0.00	Nev. Rev. Stat. § 21.090(1)(z)	0.00	Unknown
Partnership: Govan Cross LLC Date Acquired: 09/05 Percentage Owned: 99% Ownership Name: TGF Holding LP Original Investment: \$0.00	Nev. Rev. Stat. § 21.090(1)(z)	0.00	Unknown

In re

WILLIAM A. GAYLERCase No. **BK-S-09-31603-MKN**

Debtor

SCHEDULE C. PROPERTY CLAIMED AS EXEMPT

(Continuation Sheet)

Description of Property	Specify Law Providing Each Exemption	Value of Claimed Exemption	Current Value of Property Without Deducting Exemption
Partnership: Govan Cross LLC Date Acquired: Percentage Owned: 1% Ownership Name: WA Gayler Original Investment: \$0.00	Nev. Rev. Stat. § 21.090(1)(z)	0.00	Unknown
Partnership: Polyrus LLC Date Acquired: 01/04 Percentage Owned: 20% Ownership Name: TGF Holding LP Original Investment: \$16,000.00	Nev. Rev. Stat. § 21.090(1)(z)	0.00	Unknown
Partnership: One Hundred Year LLC Date Acquired: 05/02 Percentage Owned: 24.2986% Ownership Name: WA Gayler Sep Prop Tr Original Investment: \$281,685.00	Nev. Rev. Stat. § 21.090(1)(z)	0.00	Unknown
Partnership: Diamante Rose LLC Date Acquired: 05/05 Percentage Owned: 11.25% Ownership Name: TGF Holding LP Original Investment: \$281,250.00	Nev. Rev. Stat. § 21.090(1)(z)	0.00	Unknown
Partnership: IPS 3 LLC Date Acquired: 05/02 Percentage Owned: 50% Ownership Name: TGF Holding LP Original Investment: \$0.00	Nev. Rev. Stat. § 21.090(1)(z)	0.00	Unknown
Partnership: IPS 2 LLC Date Acquired: 05/02 Percentage Owned: 60% Ownership Name: TGF Holding LP Original Investment: \$0.00	Nev. Rev. Stat. § 21.090(1)(z)	0.00	Unknown
Partnership: 360 Life Media Group Date Acquired: Percentage Owned: Dissolved Ownership Name: Original Investment: \$0.00	Nev. Rev. Stat. § 21.090(1)(z)	0.00	Unknown
Partnership: Dumol LLC Date Acquired: 04/06 Percentage Owned: 1.25% Ownership Name: WA Gayler Sep Prop Tr Original Investment: \$20,000.00	Nev. Rev. Stat. § 21.090(1)(z)	0.00	Unknown
Partnership: Dumol LLC Date Acquired: 04/06 Percentage Owned: 10% Ownership Name: Apan Wine LLC Original Investment: \$160,000.00	Nev. Rev. Stat. § 21.090(1)(z)	0.00	Unknown

In re **WILLIAM A. GAYLER**Case No. **BK-S-09-31603-MKN**

Debtor

SCHEDULE C. PROPERTY CLAIMED AS EXEMPT

(Continuation Sheet)

Description of Property	Specify Law Providing Each Exemption	Value of Claimed Exemption	Current Value of Property Without Deducting Exemption
Partnership: Axios TC LLC Date Acquired: 01/06 Percentage Owned: 50% Ownership Name: TGF Holding LP Original Investment: \$111,000.00	Nev. Rev. Stat. § 21.090(1)(z)	0.00	Unknown
Partnership: Plumpjack LLC Date Acquired: 05/02 Percentage Owned: 99% Ownership Name: WA Gayler Sep Prop Tr Original Investment: \$0.00	Nev. Rev. Stat. § 21.090(1)(z)	0.00	Unknown
Partnership: Plumpjack LLC GP Date Acquired: 05/02 Percentage Owned: 1% Ownership Name: WA Gayler Original Investment: \$0.00	Nev. Rev. Stat. § 21.090(1)(z)	0.00	Unknown
Partnership: IPS 4 LLC Date Acquired: 04/06 Percentage Owned: 50% Ownership Name: TGF Holding LP Original Investment: \$0.00	Nev. Rev. Stat. § 21.090(1)(z)	0.00	Unknown
Partnership: DA 1148 LLC Date Acquired: 06/05 Percentage Owned: 21% Ownership Name: TGF Holding LP Original Investment: \$154,500.00	Nev. Rev. Stat. § 21.090(1)(z)	0.00	Unknown
Partnership: Hartley LLC Date Acquired: 03/05 Percentage Owned: 75% Ownership Name: TGF Holding LP Original Investment: \$100,000.00	Nev. Rev. Stat. § 21.090(1)(z)	0.00	Unknown
Partnership: Ornellaia LLC Date Acquired: 12/06 Percentage Owned: 37.15% Ownership Name: WA Gayler Sep Prop Tr Original Investment: \$100,000.00	Nev. Rev. Stat. § 21.090(1)(z)	0.00	Unknown
Partnership: Apan Wine LLC Date Acquired: 03/05 Percentage Owned: 100% Ownership Name: WA Gayler Original Investment: \$0.00	Nev. Rev. Stat. § 21.090(1)(z)	0.00	Unknown
Partnership: Sassicaia LLC Date Acquired: 10/08 Percentage Owned: 43% Ownership Name: TGF Holding LP Original Investment: \$0.00	Nev. Rev. Stat. § 21.090(1)(z)	0.00	Unknown

In re **WILLIAM A. GAYLER**Case No. **BK-S-09-31603-MKN**

Debtor

SCHEDULE C. PROPERTY CLAIMED AS EXEMPT

(Continuation Sheet)

Description of Property	Specify Law Providing Each Exemption	Value of Claimed Exemption	Current Value of Property Without Deducting Exemption
Partnership: Gayler Family Educational LLC Date Acquired: 03/06 Percentage Owned: 100% Ownership Name: TGF Holding LP Original Investment: \$0.00	Nev. Rev. Stat. § 21.090(1)(z)	0.00	Unknown
Partnership: 23 Golden Sunray LLC Date Acquired: 10/03 Percentage Owned: 100% Ownership Name: TGF Holding LP Original Investment: \$0.00	Nev. Rev. Stat. § 21.090(1)(z)	0.00	Unknown
Partnership: Redstone Bar & Grill Date Acquired: 07/03 Percentage Owned: 35% Ownership Name: WA Gayler Sep Prop Tr Original Investment: \$0.00	Nev. Rev. Stat. § 21.090(1)(z)	0.00	Unknown
Partnership: Mer Soleil LLC Date Acquired: 03/05 Percentage Owned: 60% Ownership Name: Goven Cross LLC Original Investment: \$0.00	Nev. Rev. Stat. § 21.090(1)(z)	0.00	Unknown
Partnership: TGF Holding LP Date Acquired: 01/05 Percentage Owned: 99% Ownership Name: William Gayler IRR Trust Original Investment: \$0.00	Nev. Rev. Stat. § 21.090(1)(z)	0.00	Unknown
Partnership (Manager Only): Date Acquired: Percentage Owned: 1% Ownership Name: Morpheus Original Investment: \$0.00	Nev. Rev. Stat. § 21.090(1)(z)	0.00	Unknown
Automobiles, Trucks, Trailers, and Other Vehicles 2008 Range Rover	Nev. Rev. Stat. § 21.090(1)(f)	15,000.00	31,000.00
Office Equipment, Furnishings and Supplies HP laptop, printer, paintings, couch, coffee table	Nev. Rev. Stat. § 21.090(1)(d)	10,000.00	10,000.00

In re **WILLIAM A. GAYLER**Case No. **BK-S-09-31603-MKN**

Debtor

SCHEDULE D. CREDITORS HOLDING SECURED CLAIMS

State the name, mailing address, including zip code, and last four digits of any account number of all entities holding claims secured by property of the debtor as of the date of filing of the petition. The complete account number of any account the debtor has with the creditor is useful to the trustee and the creditor and may be provided if the debtor chooses to do so. List creditors holding all types of secured interests such as judgment liens, garnishments, statutory liens, mortgages, deeds of trust, and other security interests.

List creditors in alphabetical order to the extent practicable. If a minor child is a creditor, indicate that by stating "a minor child" and do not disclose the child's name. See 11 U.S.C. § 112. If "a minor child" is stated, also include the name, address, and legal relationship to the minor child of a person described in Fed. R. Bankr. P. 1007(m). If all secured creditors will not fit on this page, use the continuation sheet provided.

If any entity other than a spouse in a joint case may be jointly liable on a claim, place an "X" in the column labeled "Codebtor", include the entity on the appropriate schedule of creditors, and complete Schedule H - Codebtors. If a joint petition is filed, state whether the husband, wife, both of them, or the marital community may be liable on each claim by placing an "H", "W", "J", or "C" in the column labeled "Husband, Wife, Joint, or Community".

If the claim is contingent, place an "X" in the column labeled "Contingent". If the claim is unliquidated, place an "X" in the column labeled "Unliquidated". If the claim is disputed, place an "X" in the column labeled "Disputed". (You may need to place an "X" in more than one of these three columns.)

Total the columns labeled "Amount of Claim Without Deducting Value of Collateral" and "Unsecured Portion, if Any" in the boxes labeled "Total(s)" on the last sheet of the completed schedule. Report the total from the column labeled "Amount of Claim" also on the Summary of Schedules and, if the debtor is an individual with primarily consumer debts, report the total from the column labeled "Unsecured Portion" on the Statistical Summary of Certain Liabilities and Related Data.

Check this box if debtor has no creditors holding secured claims to report on this Schedule D.

CREDITOR'S NAME AND MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	CODEBTOR H W J C	Husband, Wife, Joint, or Community	DATE CLAIM WAS INCURRED, NATURE OF LIEN, AND DESCRIPTION AND VALUE OF PROPERTY SUBJECT TO LIEN	CONTINGENT T	UNLIQUIDATED D I S P U T E D A T E D	AMOUNT OF CLAIM WITHOUT DEDUCTING VALUE OF COLLATERAL	UNSECURED PORTION, IF ANY
						Value \$	65,000.00
CHASE FINANCIAL NATIONAL BANKRUPTCY DEPT. 201 N. CENTRAL AVE. A21-1991 Phoenix, AZ 85004	-		Car Loan 2009 Range Rover			64,000.00	0.00
CITIZENS FINANCIAL GROUP 1 CITIZENS PLAZA Providence, RI 02903	-		Car Loan 2008 Range Rover			16,000.00	0.00
GMAC P.O. BOX 9001951 Louisville, KY 40290-1951	-		Car Loan 2007 GMC Sierra			26,000.00	0.00
MRKK, LLC 3552 RIDGE MEADOW Las Vegas, NV 89135-7811	-		Residential Home 9829 Ridge Rock Court Las Vegas, NV 89134			700,000.00	50,000.00
Subtotal (Total of this page)						806,000.00	50,000.00
Total (Report on Summary of Schedules)						806,000.00	50,000.00

0 continuation sheets attached

In re **WILLIAM A. GAYLER**Case No. **BK-S-09-31603-MKN**

Debtor

SCHEDULE E. CREDITORS HOLDING UNSECURED PRIORITY CLAIMS

A complete list of claims entitled to priority, listed separately by type of priority, is to be set forth on the sheets provided. Only holders of unsecured claims entitled to priority should be listed in this schedule. In the boxes provided on the attached sheets, state the name, mailing address, including zip code, and last four digits of the account number, if any, of all entities holding priority claims against the debtor or the property of the debtor, as of the date of the filing of the petition. Use a separate continuation sheet for each type of priority and label each with the type of priority.

The complete account number of any account the debtor has with the creditor is useful to the trustee and the creditor and may be provided if the debtor chooses to do so. If a minor child is a creditor, indicate that by stating "minor child" and do not disclose the child's name. See 11 U.S.C. § 112. If "a minor child" is stated, also include the name, address, and legal relationship to the minor child of a person described in Fed. R. Bankr. P. 1007(m).

If any entity other than a spouse in a joint case may be jointly liable on a claim, place an "X" in the column labeled "Codebtor," include the entity on the appropriate schedule of creditors, and complete Schedule H-Codebtors. If a joint petition is filed, state whether the husband, wife, both of them, or the marital community may be liable on each claim by placing an "H," "W," "J," or "C" in the column labeled "Husband, Wife, Joint, or Community." If the claim is contingent, place an "X" in the column labeled "Contingent." If the claim is unliquidated, place an "X" in the column labeled "Unliquidated." If the claim is disputed, place an "X" in the column labeled "Disputed." (You may need to place an "X" in more than one of these three columns.)

Report the total of claims listed on each sheet in the box labeled "Subtotals" on each sheet. Report the total of all claims listed on this Schedule E in the box labeled "Total" on the last sheet of the completed schedule. Report this total also on the Summary of Schedules.

Report the total of amounts entitled to priority listed on each sheet in the box labeled "Subtotals" on each sheet. Report the total of all amounts entitled to priority listed on this Schedule E in the box labeled "Totals" on the last sheet of the completed schedule. Individual debtors with primarily consumer debts who file a case under chapter 7 or 13 report this total also on the Statistical Summary of Certain Liabilities and Related Data.

Report the total of amounts not entitled to priority listed on each sheet in the box labeled "Subtotals" on each sheet. Report the total of all amounts not entitled to priority listed on this Schedule E in the box labeled "Totals" on the last sheet of the completed schedule. Individual debtors with primarily consumer debts who file a case under chapter 7 report this total also on the Statistical Summary of Certain Liabilities and Related Data.

Check this box if debtor has no creditors holding unsecured priority claims to report on this Schedule E.

TYPES OF PRIORITY CLAIMS (Check the appropriate box(es) below if claims in that category are listed on the attached sheets) **Domestic support obligations**

Claims for domestic support that are owed to or recoverable by a spouse, former spouse, or child of the debtor, or the parent, legal guardian, or responsible relative of such a child, or a governmental unit to whom such a domestic support claim has been assigned to the extent provided in 11 U.S.C. § 507(a)(1).

 Extensions of credit in an involuntary case

Claims arising in the ordinary course of the debtor's business or financial affairs after the commencement of the case but before the earlier of the appointment of a trust or the order for relief. 11 U.S.C. § 507(a)(3).

 Wages, salaries, and commissions

Wages, salaries, and commissions, including vacation, severance, and sick leave pay owing to employees and commissions owing to qualifying independent sales representatives up to \$10,950* per person earned within 180 days immediately preceding the filing of the original petition, or the cessation of business, whichever occurred first, to the extent provided in 11 U.S.C. § 507(a)(4).

 Contributions to employee benefit plans

Money owed to employee benefit plans for services rendered within 180 days immediately preceding the filing of the original petition, or the cessation of business, whichever occurred first, to the extent provided in 11 U.S.C. § 507(a)(5).

 Certain farmers and fishermen

Claims of certain farmers and fishermen, up to \$5,400* per farmer or fisherman, against the debtor, as provided in 11 U.S.C. § 507(a)(6).

 Deposits by individuals

Claims of individuals up to \$2,425* for deposits for the purchase, lease, or rental of property or services for personal, family, or household use, that were not delivered provided. 11 U.S.C. § 507(a)(7).

 Taxes and certain other debts owed to governmental units

Taxes, customs duties, and penalties owing to federal, state, and local governmental units as set forth in 11 U.S.C. § 507(a)(8).

 Commitments to maintain the capital of an insured depository institution

Claims based on commitments to the FDIC, RTC, Director of the Office of Thrift Supervision, Comptroller of the Currency, or Board of Governors of the Federal Reserve System, or their predecessors or successors, to maintain the capital of an insured depository institution. 11 U.S.C. § 507 (a)(9).

 Claims for death or personal injury while debtor was intoxicated

Claims for death or personal injury resulting from the operation of a motor vehicle or vessel while the debtor was intoxicated from using alcohol, a drug, or another substance. 11 U.S.C. § 507(a)(10).

* Amounts are subject to adjustment on April 1, 2010, and every three years thereafter with respect to cases commenced on or after the date of adjustment.

In re **WILLIAM A. GAYLER**Case No. **BK-S-09-31603-MKN**

Debtor

SCHEDULE E. CREDITORS HOLDING UNSECURED PRIORITY CLAIMS

(Continuation Sheet)

Wages, salaries, and commissions**TYPE OF PRIORITY**

CREDITOR'S NAME, AND MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions.)	CODEBTOR H W J C	Husband, Wife, Joint, or Community DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM	TYPE OF PRIORITY				AMOUNT NOT ENTITLED TO PRIORITY, IF ANY	AMOUNT ENTITLED TO PRIORITY	
			C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	A M O U N T O F C L A I M			
Account No.		Potential claim for reimbursement of commission		X				619,050.00	
DA 1147, LLC 9960 WEST CHEYENNE AVENUE SUITE 160 Las Vegas, NV 89129	X -						630,000.00		10,950.00
Account No.		Potential claim for reimbursement of commission		X				1,189,050.00	
MAYA I-215, LLC 9960 WEST CHEYENNE AVENUE SUITE 160 Las Vegas, NV 89129	X -						1,200,000.00		10,950.00
Account No.									
Account No.									
Account No.									
Account No.									

Sheet 1 of 2 continuation sheets attached to
Schedule of Creditors Holding Unsecured Priority Claims

Subtotal
(Total of this page) **1,830,000.00** **21,900.00**

Official Form 6E (4/07) - Cont.

In re **WILLIAM A. GAYLER**Case No. **BK-S-09-31603-MKN**

Debtor

SCHEDULE E. CREDITORS HOLDING UNSECURED PRIORITY CLAIMS

(Continuation Sheet)

Taxes and Certain Other Debts Owed to Governmental Units

TYPE OF PRIORITY

CREDITOR'S NAME, AND MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions.)	CODEBTOR H W J C	Husband, Wife, Joint, or Community DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM					AMOUNT OF CLAIM	AMOUNT NOT ENTITLED TO PRIORITY, IF ANY	AMOUNT ENTITLED TO PRIORITY
			C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	T E D			
Account No.		Unpaid Taxes for 2007			X			1,500,000.00	
INTERNAL REVENUE SERVICE Attn: BANKRUPTCY UNIT STOP 5028 110 CITY PARKWAY LAS VEGAS, NV 89106	-							1,500,000.00	0.00
Account No.		Unpaid Taxes for 2008			X			108,000.00	
INTERNAL REVENUE SERVICE Attn: BANKRUPTCY UNIT STOP 5028 110 CITY PARKWAY LAS VEGAS, NV 89106	-							108,000.00	0.00
Account No.									
Account No.									
Account No.									
Account No.									
Subtotal (Total of this page)								1,608,000.00	
Total (Report on Summary of Schedules)								0.00	
								3,416,100.00	
								21,900.00	

Sheet 2 of 2 continuation sheets attached to
Schedule of Creditors Holding Unsecured Priority Claims

Subtotal (Total of this page)	1,608,000.00	0.00
	1,608,000.00	
	3,416,100.00	
	21,900.00	

In re **WILLIAM A. GAYLER**Case No. **BK-S-09-31603-MKN**

Debtor

SCHEDULE F. CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

State the name, mailing address, including zip code, and last four digits of any account number, of all entities holding unsecured claims without priority against the debtor or the property of the debtor, as of the date of filing of the petition. The complete account number of any account the debtor has with the creditor is useful to the trustee and the creditor and may be provided if the debtor chooses to do so. If a minor child is a creditor, indicate that by stating "a minor child" and do not disclose the child's name. See 11 U.S.C. § 112. If "a minor child" is stated, also include the name, address, and legal relationship to the minor child of a person described in Fed. R. Bankr. P. 1007(m). Do not include claims listed in Schedules D and E. If all creditors will not fit on this page, use the continuation sheet provided.

If any entity other than a spouse in a joint case may be jointly liable on a claim, place an "X" in the column labeled "Codebtor," include the entity on the appropriate schedule of creditors, and complete Schedule H - Codebtors. If a joint petition is filed, state whether the husband, wife, both of them, or the marital community may be liable on each claim by placing an "H," "W," "J," or "C" in the column labeled "Husband, Wife, Joint, or Community."

If the claim is contingent, place an "X" in the column labeled "Contingent." If the claim is unliquidated, place an "X" in the column labeled "Unliquidated." If the claim is disputed, place an "X" in the column labeled "Disputed." (You may need to place an "X" in more than one of these three columns.)

Report the total of all claims listed on this schedule in the box labeled "Total" on the last sheet of the completed schedule. Report this total also on the Summary of Schedules and, if the debtor is an individual with primarily consumer debts filing a case under chapter 7, report this total also on the Statistical Summary of Certain Liabilities and Related Data.

Check this box if debtor has no creditors holding unsecured claims to report on this Schedule F.

CREDITOR'S NAME, AND MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	CODEBTOUR	Husband, Wife, Joint, or Community	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.			AMOUNT OF CLAIM
			C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	
Account No.						
ALEXANDER DAWSON FOUNDATION ATTN: OZ GUTSCHE 4045 S. SPENCER #312 Las Vegas, NV 89119	X -			X		1,650,000.00
Account No.						
ALEXANDER DAWSON FOUNDATION ATTN: OZ GUTSCHE 4045 S. SPENCER #312 Las Vegas, NV 89119	X -			X		2,700,000.00
Account No.						
ALEXANDER DAWSON FOUNDATION ATTN: OZ GUTSCHE 4045 S. SPENCER #312 Las Vegas, NV 89119	X -			X		560,000.00
Account No.						
ARIETTA LLC 9960 WEST CHEYENNE AVENUE SUITE 160 Las Vegas, NV 89129	X -	Land lease guaranty payment		X		11,985.66
<u>16</u> continuation sheets attached			Subtotal (Total of this page)			4,921,985.66

In re **WILLIAM A. GAYLER**Case No. **BK-S-09-31603-MKN**

Debtor

SCHEDULE F. CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)

CREDITOR'S NAME, AND MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	CODEBTOR H W J C	Husband, Wife, Joint, or Community DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
Account No.		Labor				
AVANTI DOOR 4650 S. DECATUR Las Vegas, NV 89109	-					1,843.00
Account No.		Partnership Expenses				
AXIOS, LLC 9960 WEST CHEYENNE AVENUE SUITE 160 Las Vegas, NV 89129	X -					1,407.00
Account No.		Contract claim		X X X		
BARRY R. AND JAINE MOORE, TRUSTEES BAMM LIVING TRUST DATED 7/16/03 911 N. BUFFALO DR., #201 Las Vegas, NV 89128	-					1.00
Account No.		Contract claim		X X X		
BARRY R. MOORE 10777 W. TWAIN #333 Las Vegas, NV 89147	-					1.00
Account No.		Loans				
BYRON LEBOW ONE HUGHES CENTER DR. #1104 Las Vegas, NV 89109	-					2,500,522.00
Sheet no. <u>1</u> of <u>16</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims		Subtotal (Total of this page)				2,503,774.00

Official Form 6F (10/06) - Cont.

In re **WILLIAM A. GAYLER**Case No. **BK-S-09-31603-MKN**

Debtor

SCHEDULE F. CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)

CREDITOR'S NAME, AND MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	CODEBTOR H W J C	Husband, Wife, Joint, or Community DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
			T	D	E	
Account No.		Personal Guaranty/Partnership Expenses				
CAINE FIVE, LLC 9960 WEST CHEYENNE AVENUE SUITE 160 Las Vegas, NV 89129	X -			X		8,550.00
Account No.		Membership Dues				
CANYON GATE COUNTRY CLUB 2001 W. CANYON GATE DR. Las Vegas, NV 89117	-					3,000.00
Account No.		Credit Card				
CAPITAL ONE M/C P.O. BOX 60024 City Of Industry, CA 91716	-					3,800.00
Account No.		Credit Card				
CAPITAL ONE VISA P.O. BOX 60024 City Of Industry, CA 91716	-					5,000.00
Account No.		Partnership Expenses				
CH ANGELUS II, LLC 9960 WEST CHEYENNE AVENUE SUITE 160 Las Vegas, NV 89129	X -					5,569.00
Sheet no. <u>2</u> of <u>16</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims			Subtotal (Total of this page)			25,919.00

In re **WILLIAM A. GAYLER**Case No. **BK-S-09-31603-MKN**

Debtor

SCHEDULE F. CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)

CREDITOR'S NAME, AND MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	CODEBTOR H W J C	Husband, Wife, Joint, or Community DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
Account No.		Partnership Expenses				
CH ANGELUS III, LLC 9960 WEST CHEYENNE AVENUE SUITE 160 Las Vegas, NV 89129	X -					5,789.00
Account No.		Partnership Expenses				
CH ANGELUS IV, LLC 9960 WEST CHEYENNE AVENUE SUITE 160 Las Vegas, NV 89129	X -					10,841.50
Account No.		Partnership Expenses				
CH ANGELUS PARTNERS 9960 WEST CHEYENNE AVENUE SUITE 160 Las Vegas, NV 89129	X -					71,903.50
Account No.		Partnership Expenses				
CH ANGELUS, LLC 9960 WEST CHEYENNE AVENUE SUITE 160 Las Vegas, NV 89129	X -					98,246.00
Account No.		Partnership Expenses				
CH PICHON, LLC 9960 WEST CHEYENNE AVENUE SUITE 160 Las Vegas, NV 89128	X -					10,351.00
Sheet no. <u>3</u> of <u>16</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims			Subtotal (Total of this page)			197,131.00

In re **WILLIAM A. GAYLER**Case No. **BK-S-09-31603-MKN**

Debtor

SCHEDULE F. CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)

CREDITOR'S NAME, AND MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	CODEBTOR H W J C	Husband, Wife, Joint, or Community DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
Account No.		Loan				
CH. BARON LLC 4035 S. EL CAPITAN WAY Las Vegas, NV 89147	-					160,000.00
Account No.						
CITY NATIONAL BANK 10801 W. CHARLESTON Las Vegas, NV 89134	X -			X		700,000.00
Account No.						
CORE-MARK INTERNATIONAL, INC. 3950 W. HARMON AVENUE Las Vegas, NV 89103	-			X X X		1.00
Account No.						
CORE-MARK INTERNATIONAL, INC. c/o NATNL. REGISTERED AGENTS OF NV, INC. 1000 E. WILLIAM ST., SUITE 204 Carson City, NV 89701	-			X X X		1.00
Account No.						
DA 1148, LLC 9960 WEST CHEYENNE AVENUE SUITE 160 Las Vegas, NV 89129	X -	Partnership Expenses				5,252.00
Sheet no. <u>4</u> of <u>16</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims			Subtotal (Total of this page)			865,254.00

In re **WILLIAM A. GAYLER**Case No. **BK-S-09-31603-MKN**

Debtor

SCHEDULE F. CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)

CREDITOR'S NAME, AND MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	CODEBTOR H W J C	Husband, Wife, Joint, or Community DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
Account No.		Trade Debt				
DANIEL GERETY GERETY & ASSOCIATES 6817 S. EASTERN AVE. #100 Las Vegas, NV 89119	X -					33,000.00
Account No.		Notice Only				
DAVID A. COLVIN, ESQ. DALE A. HAYES, ESQ. MARQUIS & AURBACH 10001 PARK RUN DRIVE Las Vegas, NV 89145	-					0.00
Account No.		Personal Guaranty		X		
DAVID SHAPIRO, et al 8019 ECHO CLISS LANE Las Vegas, NV 89129	X -					650,000.00
Account No.		Legal fees				
DAVID STRAUS, ESQ. 900 RANCHO LANE Las Vegas, NV 89106	-					2,130.00
Account No.		Notice Only				
DEAN Y. KAJIOKU, ESQ. KAJIOKU & ASSOCIATES 810 S. CASINO CENTER BLVD. Las Vegas, NV 89101	-					0.00
Sheet no. <u>5</u> of <u>16</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims			Subtotal (Total of this page)			685,130.00

In re **WILLIAM A. GAYLER**Case No. **BK-S-09-31603-MKN**

Debtor

SCHEDULE F. CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)

CREDITOR'S NAME, AND MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	CODEBTOR H W J C	Husband, Wife, Joint, or Community DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
Account No.		Trade Debt				
DENNIS PRINCE, ESQ. PRINCE & KEATING 3230 S. BUFFALO #1008 Las Vegas, NV 89117	-					37,500.00
Account No.		William A. Gayler 4.25% Partnership Expenses				
DIAMANTE ROSE, LLC 9960 WEST CHEYENNE AVENUE SUITE 160 Las Vegas, NV 89129	X -					10,730.50
Account No.		Contract Claim		X	X	
DIANE WILD c/o GUS W. FLANGAS, ESQ. 3275 S. JONES BLVD., SUITE 105 Las Vegas, NV 89146	-			X	X	1.00
Account No.		Credit Card				
DINERS CLUB/CITIBANK P.O. BOX 6009 The Lakes, NV 89163	-					4,000.00
Account No.		Contract Claim		X	X	
DONALD J. CAMPBELL, ESQ. J. COLBY WILLIAMS, ESQ. CAMPBELL & WILLIAMS 700 S. 7TH STREET Las Vegas, NV 89101	-			X	X	100.00
Sheet no. <u>6</u> of <u>16</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims		Subtotal (Total of this page)				52,331.50

In re **WILLIAM A. GAYLER**Case No. **BK-S-09-31603-MKN**

Debtor

SCHEDULE F. CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)

CREDITOR'S NAME, AND MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	CODE H W J C	Husband, Wife, Joint, or Community DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
Account No.		Loan				
DONNA ALDERSON 12105 EL PORTICO COURT Las Vegas, NV 89138	-					144,000.00
Account No.		Child support and tuition				
DONNA ALDERSON 12105 EL PORTICO COURT Las Vegas, NV 89138	-					20,000.00
Account No.		Partnership Expenses				
DUMOL, LLC 9960 WEST CHEYENNE AVENUE SUITE 160 Las Vegas, NV 89129	X -					2,427.00
Account No.		Audio visual work				
EAGLE SENTRY 3595 E. PATRICK #1200 Las Vegas, NV 89120	-					1,526.76
Account No.		Personal Guaranty				
ELLIOT ALPERS, et al 3535 EXECUTIVE TERMINAL DR #300 Henderson, NV 89052	X -		X			2,000,000.00
Sheet no. <u>7</u> of <u>16</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims		Subtotal (Total of this page)				2,167,953.76

In re **WILLIAM A. GAYLER**Case No. **BK-S-09-31603-MKN**

Debtor

SCHEDULE F. CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)

CREDITOR'S NAME, AND MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	CODE H W J C	Husband, Wife, Joint, or Community DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
Account No.		Personal Guaranty				
ELLIOT ALPERS, et al 3535 EXECUTIVE TERMINAL DR. #300 Henderson, NV 89052	X -			X		560,000.00
Account No.		Contract Claim		X	X	
EROOM HOLDING LTD. PARTNERSHIP c/o AIM GROUP, LLC 22 PROMONTORY RIDGE DRIVE Las Vegas, NV 89135	-			X	X	1.00
Account No.		Accounting Services				
GILMORE & GILMORE, CPA 6817 S. EASTERN AVE., SUITE 102 Las Vegas, NV 89119	-					4,929.92
Account No.		Partnership Expenses				
GROTH, LLC 9960 WEST CHEYENNE AVENUE SUITE 160 Las Vegas, NV 89129	X -					6,221.00
Account No.		Notice Only				
GUS W. FLANGAS, ESQ. FLANGAS McMILLAN LAW OFFICES 3275 S. JONES BLVD. SUITE 105 Las Vegas, NV 89146	-					0.00
Sheet no. <u>8</u> of <u>16</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims			Subtotal (Total of this page)			571,151.92

In re **WILLIAM A. GAYLER**Case No. **BK-S-09-31603-MKN**

Debtor

SCHEDULE F. CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)

CREDITOR'S NAME, AND MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	CODEBTOR H W J C	Husband, Wife, Joint, or Community DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
Account No.		Partnership Expenses				
HARLAN, LLC 9960 WEST CHEYENNE AVENUE SUITE 160 Las Vegas, NV 89129	X -					28,174.50
Account No.		Personal Guaranty of building lease				
ICON REAL ESTATE COMPANIES, INC. 4035 S. EL CAPITAN WAY Las Vegas, NV 89147	X -					100,000.00
Account No.						
INDYMAC BANK P.O. BOX 9042 Temecula, CA 92589	X -					1,000,000.00
Account No.		Notice Only				
JAMES E. SMITH, II, ESQ. KAEMPFER CROWELL RENSHAW 8345 W. SUNSET RD. SUITE 250 Las Vegas, NV 89113	-					0.00
Account No.		Trade Debt				
JAMES PENGILLY, ESQ. PENGILLY LAW FIRM 10080 W. ALTA AVE #140 Las Vegas, NV 89146	-					512,000.00
Sheet no. <u>9</u> of <u>16</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims		Subtotal (Total of this page)				1,640,174.50

In re **WILLIAM A. GAYLER**Case No. **BK-S-09-31603-MKN**

Debtor

SCHEDULE F. CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)

CREDITOR'S NAME, AND MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	CODEBTOR H W J C	Husband, Wife, Joint, or Community DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
Account No.		Membership Dues				
JEREMY RANCH GOLF CLUB 8770 N. JEREMY ROAD Park City, UT 84098	-					3,000.00
Account No.		Notice Only				
JOHN M. NETZORG, ESQ. 2810 W. CHARLESTON BLVD. SUITE H-81 Las Vegas, NV 89102	-					0.00
Account No.		Judgment				
JOHN O'BRIEN, ESQ. JOHN O'BRIEN PROFIT SHARING PLAN 700 S. SEVENTH STREET Las Vegas, NV 89101	-					450,000.00
Account No.		Trade Debt				
KENT'S GLASS & MIRROR, INC. c/o ROLAND S. ERICSSON 44 WILLOW WISP TERRACE Henderson, NV 89074	-					1,960.00
Account No.		Notice Only				
LENARD E. SCHWARTZER, ESQ. SCHWARTZER & McPHERSON LAW FIRM 2850 S. JONES BLVD. SUITE 1 Las Vegas, NV 89146	-					0.00
Sheet no. <u>10</u> of <u>16</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims			Subtotal (Total of this page)			454,960.00

In re **WILLIAM A. GAYLER**Case No. **BK-S-09-31603-MKN**

Debtor

SCHEDULE F. CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)

CREDITOR'S NAME, AND MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	CODE H W J C	Husband, Wife, Joint, or Community DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
Account No.		Contract claim				
M. LEONARD & MYRNA L. SIMON TRUSTEES OF SIMON FAMILY TRUST 6370 BIXBY HILL ROAD Long Beach, CA 90815	-		X	X	X	1.00
Account No.		Contract claim				
MARK SCHNIPPEL 9960 WEST CHEYENNE AVENUE SUITE 160 Las Vegas, NV 89129	-					1.00
Account No.		Personal Guaranty				
MARTIN BARRETT 10404 MANSION HILLS AVE. Las Vegas, NV 89144	X -		X			200,000.00
Account No.		Personal Guaranty				
MARTIN BARRETT 10404 MANSION HILLS AVE. Las Vegas, NV 89144	X -		X			700,000.00
Account No.		Personal Guaranty (Mer Soliel, LLC)				
MARTIN BARRETT 10404 MANSION HILLS AVE. Las Vegas, NV 89144	X -		X			330,000.00
Sheet no. <u>11</u> of <u>16</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims		Subtotal (Total of this page)				1,230,002.00

Official Form 6F (10/06) - Cont.

In re **WILLIAM A. GAYLER**Case No. **BK-S-09-31603-MKN**

Debtor

SCHEDULE F. CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)

CREDITOR'S NAME, AND MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	CODEBTOR H W J C	Husband, Wife, Joint, or Community DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
			C	U	D	
Account No.						
NEVADA COMMERCE BANK ATTN: ROB BULMER 6795 EDMOND ST. Las Vegas, NV 89118	X -			X		650,000.00
Account No.		Overdraft (Acct Nos. 600042348 and 71002618)				
NEVADA STATE BANK P.O. BOX 990 Las Vegas, NV 89125-0990	-					10,000.00
Account No.		Partnership Expenses				
ONE HUNDRED YEAR, LLC 9960 WEST CHEYENNE AVENUE SUITE 160 Las Vegas, NV 89129	X -					9,162.00
Account No.		Judgment				
PIUS RIEGER FAMILY LTD. PRSHP. 6085 TARRANT RANCH ROAD Las Vegas, NV 89131	X -					480,000.00
Account No.		Partnership Expenses				
POLYRUS, LLC 9960 WEST CHEYENNE AVENUE SUITE 160 Las Vegas, NV 89129	X -					1,900.00
Sheet no. <u>12</u> of <u>16</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims			Subtotal (Total of this page)			1,151,062.00

In re **WILLIAM A. GAYLER**Case No. **BK-S-09-31603-MKN**

Debtor

SCHEDULE F. CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)

CREDITOR'S NAME, AND MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	CODEBTOR H W J C	Husband, Wife, Joint, or Community DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
Account No.		Partnership Expenses				
REDSSTONE GRILLE, LLC 9770 WEST CHEYENNE AVENUE SUITE 160 Las Vegas, NV 89129	X -					3,174.00
Account No.		Notice Only				
ROBERT S. QUALEY, ESQ. BLALOCK & QUALEY 20 BONNEVILLE AVE. Las Vegas, NV 89101	-					0.00
Account No.		William A. Gayler 43.25%				
SASSICAIA, LLC 9960 WEST CHEYENNE AVENUE SUITE 160 Las Vegas, NV 89129	X -					25,300.00
Account No.		Personal Guaranty		X		
SECURITY NATIONAL INSURANCE 5300 SOUTH 360 WEST Salt Lake City, UT 84123	X -					1,300,000.00
Account No.		Personal Guaranty		X		
STANCORP MTG INVESTORS 19225 W. TRANASBOURNE DR. 3RD FLR Hillsboro, OR 97124	X -					1,950,000.00
Sheet no. <u>13</u> of <u>16</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims		Subtotal (Total of this page)				3,278,474.00

In re **WILLIAM A. GAYLER**Case No. **BK-S-09-31603-MKN**

Debtor

SCHEDULE F. CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)

CREDITOR'S NAME, AND MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	CODEBTOR H W J C	Husband, Wife, Joint, or Community DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
Account No.		Partnership Expenses				
SUNSET 7, LLC 9960 WEST CHEYENNE AVENUE SUITE 160 Las Vegas, NV 89129	X -					103,735.50
Account No.		Partnership Expenses				
SUNSET 8, LLC 9960 WEST CHEYENNE AVENUE SUITE 160 Las Vegas, NV 89129	X -					8,787.50
Account No.		Partnership Expenses				
SUNSET I, LLC 9960 WEST CHEYENNE AVENUE SUITE 160 Las Vegas, NV 89129	X -					6,491.00
Account No.		Partnership Expenses				
SUNSET II, LLC 9960 WEST CHEYENNE AVENUE SUITE 160 Las Vegas, NV 89129	X -					14,467.00
Account No.		Personal Guaranty				
SUNSET III, LLC 9960 WEST CHEYENNE AVENUE SUITE 160 Las Vegas, NV 89129	X -					272,142.00
Sheet no. <u>14</u> of <u>16</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims			Subtotal (Total of this page)			405,623.00

In re **WILLIAM A. GAYLER**Case No. **BK-S-09-31603-MKN**

Debtor

SCHEDULE F. CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)

CREDITOR'S NAME, AND MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	CODEBTOR H W J C	Husband, Wife, Joint, or Community DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
Account No.		Partnership Expenses				
SUNSET IV, LLC 9960 WEST CHEYENNE AVENUE SUITE 160 Las Vegas, NV 89129	X -					9,345.00
Account No.		Partnership Expenses				
SUNSET V, LLC 9960 WEST CHEYENNE AVENUE SUITE 160 Las Vegas, NV 89129	X -					2,903.00
Account No.		Partnership Expenses				
SUNSET VI, LLC 9960 WEST CHEYENNE AVENUE SUITE 160 Las Vegas, NV 89129	X -					6,934.00
Account No.		Assoc. Dues				
SUNSPEAK HOMEOWNERS ASSOCIATION 1950 BEAR HOLLOW DR. Park City, UT 84098	-					12,938.84
Account No.		Supplies				
THE HOME DEPOT P.O. BOX 6029 The Lakes, NV 88901-6029	X -					756.00
Sheet no. <u>15</u> of <u>16</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims		Subtotal (Total of this page)				32,876.84

In re **WILLIAM A. GAYLER**Case No. **BK-S-09-31603-MKN**

Debtor

SCHEDULE F. CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)

CREDITOR'S NAME, AND MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	CODE H W J C	Husband, Wife, Joint, or Community DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
Account No.		Product				
WALKER-ZANGER 4701 S. CAMERON Las Vegas, NV 89103	-					8,280.68
Account No.		Ground lease guaranty		X		
WIENGARTEN REALTY P.O. BOX 924133 Houston, TX 77292	X -					1,500,000.00
Account No.		Loan				
WILLIAM BUORNACORSI 7924 ASPECT WAY Las Vegas, NV 89149	-					100,000.00
Account No.		Contract Claim		X X X		
WILLIAM R. GODFREY 2716 N. TENAYA WAY Las Vegas, NV 89128	-					100.00
Account No.						
Sheet no. <u>16</u> of <u>16</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims		Subtotal (Total of this page)				1,608,380.68
		Total (Report on Summary of Schedules)				21,792,183.86

In re

WILLIAM A. GAYLERCase No. **BK-S-09-31603-MKN**

Debtor

SCHEDULE G. EXECUTORY CONTRACTS AND UNEXPIRED LEASES

Describe all executory contracts of any nature and all unexpired leases of real or personal property. Include any timeshare interests. State nature of debtor's interest in contract, i.e., "Purchaser", "Agent", etc. State whether debtor is the lessor or lessee of a lease. Provide the names and complete mailing addresses of all other parties to each lease or contract described. If a minor child is a party to one of the leases or contracts, indicate that by stating "a minor child" and do not disclose the child's name. See 11 U.S.C. § 112; Fed.R. Bankr. P. 1007(m).

Check this box if debtor has no executory contracts or unexpired leases.

Name and Mailing Address, Including Zip Code,
of Other Parties to Lease or Contract

Description of Contract or Lease and Nature of Debtor's Interest.
State whether lease is for nonresidential real property.
State contract number of any government contract.

APAN WINE LLC
9960 WEST CHEYENNE AVENUE
SUITE 160
Las Vegas, NV 89129

LLC Articles
Managint Entity/Managing Member

ARIETTA, LLC
9960 WEST CHEYENNE AVENUE
SUITE 160
Las Vegas, NV 89129

Operating Agreement
Manager/Managing Member

AXIOS LLC
9960 WEST CHEYENNE AVENUE
SUITE 160
Las Vegas, NV 89129

Operating Agreement
Manager/Managing Member

BRIANHEAD INVESTORS LLC
2920 S. JONES BLVD.
SUITE 225
Las Vegas, NV 89146

Operating Agreement
Manager/Managing Member

CAINE FIVE LLC
9960 WEST CHEYENNE AVENUE
SUITE 170
Las Vegas, NV 89129

Operating Agreement
Manager/Managing Member

CH ANGELUS II LLC
9960 WEST CHEYENNE AVENUE
SUITE 160
Las Vegas, NV 89129

Operating Agreement
Manager/Managing Member

CH ANGELUS III LLC
9960 WEST CHEYENNE AVENUE
SUITE 160
Las Vegas, NV 89129

Operating Agreement
Manager/Managing Member

CH ANGELUS IV LLC
9960 WEST CHEYENNE AVENUE
SUITE 160
Las Vegas, NV 89129

Operating Agreement
Manager/Managing Member

CH ANGELUS LLC
9960 WEST CHEYENNE AVENUE
SUITE 160
Las Vegas, NV 89129

Operating Agreement
Manager/Managing Member

In re **WILLIAM A. GAYLER**, Case No. **BK-S-09-31603-MKN**
 Debtor

SCHEDULE G. EXECUTORY CONTRACTS AND UNEXPIRED LEASES
 (Continuation Sheet)

Name and Mailing Address, Including Zip Code, of Other Parties to Lease or Contract	Description of Contract or Lease and Nature of Debtor's Interest. State whether lease is for nonresidential real property. State contract number of any government contract.
CH ANGELUS PARTNERS LLC 9960 WEST CHEYENNE AVENUE SUITE 160 Las Vegas, NV 89129	Operating Agreement Apan Wine Manager/Managing Member
CH PICHON LLC 9960 WEST CHEYENNE AVENUE SUITE 160 Las Vegas, NV 89129	Operating Agreement Manager/Managing Member
CHARLES KRUG LLC 9960 WEST CHEYENNE AVENUE SUITE 160 Las Vegas, NV 89129	Operating Agreement Manager/Managing Member
DA 1147 LLC 9960 WEST CHEYENNE AVENUE SUITE 160 Las Vegas, NV 89129	Operating Agreement Manager/Managing Member
DIAMANTE ROSE LLC 9960 WEST CHEYENNE AVENUE SUITE 160 Las Vegas, NV 89129	Operating Agreement Manager/Managing Member
DUMOL LLC 9960 WEST CHEYENNE AVENUE SUITE 160 Las Vegas, NV 89129	Operating Agreement Manager/Managing Member
ELEVATION 1142 LLC 9960 WEST CHEYENNE AVENUE SUITE 160 Las Vegas, NV 89129	Operating Agreement Manager/Managing Member
GAYLER MERITAGE LLC 9960 WEST CHEYENNE AVENUE SUITE 160 Las Vegas, NV 89129	Operating Agreement Manager/Managing Member
GCS INC. (JACKPOTTERS BAR) 9960 WEST CHEYENNE AVENUE SUITE 170 Las Vegas, NV 89129	Operating Agreement Manager/Managing Member
GCS LLC 9960 WEST CHEYENNE AVENUE SUITE 170 Las Vegas, NV 89129	Operating Agreement Manager/Managing Member

In re **WILLIAM A. GAYLER**, Case No. **BK-S-09-31603-MKN**
 Debtor

SCHEDULE G. EXECUTORY CONTRACTS AND UNEXPIRED LEASES
 (Continuation Sheet)

Name and Mailing Address, Including Zip Code, of Other Parties to Lease or Contract	Description of Contract or Lease and Nature of Debtor's Interest. State whether lease is for nonresidential real property. State contract number of any government contract.
GOVAN CROSS LLC 9960 WEST CHEYENNE AVENUE SUITE 160 Las Vegas, NV 89129	Operating Agreement Manager/Managing Member
GROTH LLC 9960 WEST CHEYENNE AVENUE SUITE 160 Las Vegas, NV 89129	Operating Agreement Manager/Managing Member
HARLAN LLC 9960 WEST CHEYENNE AVENUE SUITE 160 Las Vegas, NV 89129	Operating Agreement Manager/Managing Member
HARTLEY LLC 9960 WEST CHEYENNE AVENUE SUITE 160 Las Vegas, NV 89129	Operating Agreement Manager/Managing Member
ICON HOLDING CO., LLC 9960 WEST CHEYENNE AVENUE SUITE 160 Las Vegas, NV 89129	LLC Articles Manager/Managing Member
ICON PROFITS SHARING LLC 9960 WEST CHEYENNE AVENUE SUITE 160 Las Vegas, NV 89129	LLC Articles Manager/Managing Member
ICON REAL ESTATE CO. 9960 WEST CHEYENNE AVENUE SUITE 160 Las Vegas, NV 89129	Lease Manager/Managing Member
IPS 3 LLC 9960 WEST CHEYENNE AVENUE SUITE 160 Las Vegas, NV 89129	Operating Agreement Manager/Managing Member
IPS 4 LLC 9960 WEST CHEYENNE AVENUE SUITE 160 Las Vegas, NV 89129	Operating Agreement Manager/Managing Member
IPS II LLC 9960 WEST CHEYENNE AVENUE SUITE 160 Las Vegas, NV 89129	Operating Agreement Manager/Managing Member

In re **WILLIAM A. GAYLER**, Case No. **BK-S-09-31603-MKN**
 Debtor

SCHEDULE G. EXECUTORY CONTRACTS AND UNEXPIRED LEASES
 (Continuation Sheet)

Name and Mailing Address, Including Zip Code, of Other Parties to Lease or Contract	Description of Contract or Lease and Nature of Debtor's Interest. State whether lease is for nonresidential real property. State contract number of any government contract.
MER SOLEIL 9960 WEST CHEYENNE AVENUE SUITE 160 Las Vegas, NV 89129	Operating Agreement Manager/Managing Member
PLUMP JACK LLC 9960 WEST CHEYENNE AVENUE SUITE 160 Las Vegas, NV 89129	Operating Agreement Apan Wine/Managing Member
POLYRUS LLC 9960 WEST CHEYENNE AVENUE SUITE 160 Las Vegas, NV 89129	Operating Agreement Manager/Managing Member
SASSICAIA LLC 9960 WEST CHEYENNE AVENUE SUITE 160 Las Vegas, NV 89129	Operating Agreement Manager/Managing Member
SCREAMING EAGLE II LLC 9960 WEST CHEYENNE AVENUE SUITE 160 Las Vegas, NV 89129	Operating Agreement Manager/Managing Member
SCREAMING EAGLE LLC 9960 WEST CHEYENNE AVENUE SUITE 160 Las Vegas, NV 89129	Operating Agreement Manager/Managing Member
SUNSET 8 LLC 9960 WEST CHEYENNE AVENUE SUITE 160 Las Vegas, NV 89129	Operating Agreement Manager/Managing Member
SUNSET I LLC 9960 WEST CHEYENNE AVENUE SUITE 160 Las Vegas, NV 89129	Operating Agreement Manager/Managing Member
SUNSET II LLC 9960 WEST CHEYENNE AVENUE SUITE 160 Las Vegas, NV 89129	Operating Agreement Manager/Managing Member
SUNSET III LLC 9960 WEST CHEYENNE AVENUE SUITE 160 Las Vegas, NV 89129	Operating Agreement Manager/Managing Member

In re **WILLIAM A. GAYLER**, Case No. **BK-S-09-31603-MKN**
 Debtor

SCHEDULE G. EXECUTORY CONTRACTS AND UNEXPIRED LEASES
 (Continuation Sheet)

Name and Mailing Address, Including Zip Code, of Other Parties to Lease or Contract	Description of Contract or Lease and Nature of Debtor's Interest. State whether lease is for nonresidential real property. State contract number of any government contract.
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SUNSET IV LLC
9960 WEST CHEYENNE AVENUE
SUITE 160
Las Vegas, NV 89129

Operating Agreement
Manager/Managing Member

SUNSET V LLC
9960 WEST CHEYENNE AVENUE
SUITE 160
Las Vegas, NV 89129

Operating Agreement
Manager/Managing Member

SUNSET VI
9960 WEST CHEYENNE AVENUE
SUITE 160
Las Vegas, NV 89129

Operating Agreement
Manager/Managing Member

SUNSET VII
9960 WEST CHEYENNE AVENUE
SUITE 160
Las Vegas, NV 89129

In re **WILLIAM A. GAYLER**,
Debtor

Case No. **BK-S-09-31603-MKN****SCHEDULE H. CODEBTORS**

Provide the information requested concerning any person or entity, other than a spouse in a joint case, that is also liable on any debts listed by debtor in the schedules of creditors. Include all guarantors and co-signers. If the debtor resides or resided in a community property state, commonwealth, or territory (including Alaska, Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Puerto Rico, Texas, Washington, or Wisconsin) within the eight year period immediately preceding the commencement of the case, identify the name of the debtor's spouse and of any former spouse who resides or resided with the debtor in the community property state, commonwealth, or territory. Include all names used by the nondebtor spouse during the eight years immediately preceding the commencement of this case. If a minor child is a codebtor or a creditor, indicate that by stating "a minor child" and do not disclose the child's name. See 11 U.S.C. § 112; Fed. Bankr. P. 1007(m).

Check this box if debtor has no codebtors.

NAME AND ADDRESS OF CODEBTOR	NAME AND ADDRESS OF CREDITOR
100 YEAR LLC 9960 WEST CHEYENNE AVENUE SUITE 160 Las Vegas, NV 89129	ALEXANDER DAWSON FOUNDATION ATTN: OZ GUTSCHE 4045 S. SPENCER #312 Las Vegas, NV 89119
23 GOLDEN SUNRAY, LLC 9960 WEST CHEYENNE AVENUE SUITE 160 Las Vegas, NV 89129	THE HOME DEPOT P.O. BOX 6029 The Lakes, NV 88901-6029
APAN WINE, LLC 9960 WEST CHEYENNE AVENUE SUITE 160 Las Vegas, NV 89129	DUMOL, LLC 9960 WEST CHEYENNE AVENUE SUITE 160 Las Vegas, NV 89129
BARRY MOORE 10777 W. TWAIN #333 Las Vegas, NV 89147	ARIETTA LLC 9960 WEST CHEYENNE AVENUE SUITE 160 Las Vegas, NV 89129
BARRY MOORE 10777 W. TWAIN #333 Las Vegas, NV 89147	CITY NATIONAL BANK 10801 W. CHARLESTON Las Vegas, NV 89134
BARRY MOORE 10777 W. TWAIN #333 Las Vegas, NV 89147	REDSTONE GRILLE, LLC 9770 WEST CHEYENNE AVENUE SUITE 160 Las Vegas, NV 89129
BARRY MOORE 10777 W. TWAIN #333 Las Vegas, NV 89147	WIENGARTEN REALTY P.O. BOX 924133 Houston, TX 77292
BARRY MOORE 10777 W. TWAIN #333 Las Vegas, NV 89147	DA 1147, LLC 9960 WEST CHEYENNE AVENUE SUITE 160 Las Vegas, NV 89129
BARRY MOORE 10777 W. TWAIN #333 Las Vegas, NV 89147	MAYA I-215, LLC 9960 WEST CHEYENNE AVENUE SUITE 160 Las Vegas, NV 89129
CAINE FIVE, LLC 9960 WEST CHEYENNE AVENUE SUITE 160 Las Vegas, NV 89129	NEVADA COMMERCE BANK ATTN: ROB BULMER 6795 EDMOND ST. Las Vegas, NV 89118

In re **WILLIAM A. GAYLER**,
 Case No. **BK-S-09-31603-MKN**
 Debtor

SCHEDULE H. CODEBTORS
 (Continuation Sheet)

NAME AND ADDRESS OF CODEBTOR	NAME AND ADDRESS OF CREDITOR
CH ANGELUS II, LLC 9960 WEST CHEYENNE AVENUE SUITE 160 Las Vegas, NV 89129	ELLIOT ALPERS, et al 3535 EXECUTIVE TERMINAL DR #300 Henderson, NV 89052
CH ANGELUS PARTNERS 9960 WEST CHEYENNE AVENUE SUITE 160 Las Vegas, NV 89129	ALEXANDER DAWSON FOUNDATION ATTN: OZ GUTSCHE 4045 S. SPENCER #312 Las Vegas, NV 89119
CH ANGELUS, LLC 9960 WEST CHEYENNE AVENUE SUITE 160 Las Vegas, NV 89129	ELLIOT ALPERS, et al 3535 EXECUTIVE TERMINAL DR #300 Henderson, NV 89052
CH ANGELUS, LLC 9960 WEST CHEYENNE AVENUE SUITE 160 Las Vegas, NV 89129	ELLIOT ALPERS, et al 3535 EXECUTIVE TERMINAL DR. #300 Henderson, NV 89052
DA 1148, LLC 9960 WEST CHEYENNE AVENUE SUITE 160 Las Vegas, NV 89129	ALEXANDER DAWSON FOUNDATION ATTN: OZ GUTSCHE 4045 S. SPENCER #312 Las Vegas, NV 89119
DIAMANTE ROSE, LLC 9960 WEST CHEYENNE AVENUE SUITE 160 Las Vegas, NV 89129	DAVID SHAPIRO, et al 8019 ECHO CLISS LANE Las Vegas, NV 89129
DIAMANTE ROSE, LLC 9960 WEST CHEYENNE AVENUE SUITE 160 Las Vegas, NV 89129	MARTIN BARRETT 10404 MANSION HILLS AVE. Las Vegas, NV 89144
DOLCE-EB, LLC 9960 WEST CHEYENNE AVENUE SUITE 160 Las Vegas, NV 89129	SUNSET 8, LLC 9960 WEST CHEYENNE AVENUE SUITE 160 Las Vegas, NV 89129
GAYLER FAMILY EDUCATIONAL TRUST 9960 WEST CHEYENNE AVENUE SUITE 160 Las Vegas, NV 89129	INDYMAC BANK P.O. BOX 9042 Temecula, CA 92589
GAYLER FAMILY LTD PARTNERSHIP 9960 WEST CHEYENNE AVENUE SUITE 160 Las Vegas, NV 89129	DA 1148, LLC 9960 WEST CHEYENNE AVENUE SUITE 160 Las Vegas, NV 89129

In re **WILLIAM A. GAYLER**,
 Case No. **BK-S-09-31603-MKN**
 Debtor

SCHEDULE H. CODEBTORS
 (Continuation Sheet)

NAME AND ADDRESS OF CODEBTOR	NAME AND ADDRESS OF CREDITOR
GAYLER FAMILY LTD PARTNERSHIP 9960 WEST CHEYENNE AVENUE SUITE 160 Las Vegas, NV 89129	DIAMANTE ROSE, LLC 9960 WEST CHEYENNE AVENUE SUITE 160 Las Vegas, NV 89129
GAYLER FAMILY LTD PARTNERSHIP 9960 WEST CHEYENNE AVENUE SUITE 160 Las Vegas, NV 89129	SASSICAIA, LLC 9960 WEST CHEYENNE AVENUE SUITE 160 Las Vegas, NV 89129
GAYLER FAMILY LTD PARTNERSHIP 9960 WEST CHEYENNE AVENUE SUITE 160 Las Vegas, NV 89129	SUNSET 8, LLC 9960 WEST CHEYENNE AVENUE SUITE 160 Las Vegas, NV 89129
MER SOLIEL, LLC 9960 WEST CHEYENNE AVENUE SUITE 160 Las Vegas, NV 89129	MARTIN BARRETT 10404 MANSION HILLS AVE. Las Vegas, NV 89144
MER SOLIEL, LLC 9960 WEST CHEYENNE AVENUE SUITE 160 Las Vegas, NV 89129	SECURITY NATIONAL INSURANCE 5300 SOUTH 360 WEST Salt Lake City, UT 84123
MER SOLIEL, LLC 9960 WEST CHEYENNE AVENUE SUITE 160 Las Vegas, NV 89129	STANCORP MTG INVESTORS 19225 W. TRANASBOURNE DR. 3RD FLR Hillsboro, OR 97124
SCREAMING EAGLE, LLC 9960 WEST CHEYENNE AVENUE SUITE 160 Las Vegas, NV 89129	PIUS RIEGER FAMILY LTD. PRSHP. 6085 TARRANT RANCH ROAD Las Vegas, NV 89131
SUNSET 7, LLC 9960 WEST CHEYENNE AVENUE SUITE 160 Las Vegas, NV 89129	ALEXANDER DAWSON FOUNDATION ATTN: OZ GUTSCHE 4045 S. SPENCER #312 Las Vegas, NV 89119
SUNSET III, LLC 9960 WEST CHEYENNE AVENUE SUITE 160 Las Vegas, NV 89129	ALEXANDER DAWSON FOUNDATION ATTN: OZ GUTSCHE 4045 S. SPENCER #312 Las Vegas, NV 89119
W GAYLER SEP PROP TRUST 9960 WEST CHEYENNE AVENUE SUITE 160 Las Vegas, NV 89129	AXIOS, LLC 9960 WEST CHEYENNE AVENUE SUITE 160 Las Vegas, NV 89129

In re **WILLIAM A. GAYLER**,
 Case No. **BK-S-09-31603-MKN**
 Debtor

SCHEDULE H. CODEBTORS
 (Continuation Sheet)

NAME AND ADDRESS OF CODEBTOR	NAME AND ADDRESS OF CREDITOR
W GAYLER SEP PROP TRUST 9960 WEST CHEYENNE AVENUE SUITE 160 Las Vegas, NV 89129	CAINE FIVE, LLC 9960 WEST CHEYENNE AVENUE SUITE 160 Las Vegas, NV 89129
W GAYLER SEP PROP TRUST 9960 WEST CHEYENNE AVENUE SUITE 160 Las Vegas, NV 89129	CH ANGELUS II, LLC 9960 WEST CHEYENNE AVENUE SUITE 160 Las Vegas, NV 89129
W GAYLER SEP PROP TRUST 9960 WEST CHEYENNE AVENUE SUITE 160 Las Vegas, NV 89129	CH ANGELUS III, LLC 9960 WEST CHEYENNE AVENUE SUITE 160 Las Vegas, NV 89129
W GAYLER SEP PROP TRUST 9960 WEST CHEYENNE AVENUE SUITE 160 Las Vegas, NV 89129	CH ANGELUS IV, LLC 9960 WEST CHEYENNE AVENUE SUITE 160 Las Vegas, NV 89129
W GAYLER SEP PROP TRUST 9960 WEST CHEYENNE AVENUE SUITE 160 Las Vegas, NV 89129	CH ANGELUS PARTNERS 9960 WEST CHEYENNE AVENUE SUITE 160 Las Vegas, NV 89129
W GAYLER SEP PROP TRUST 9960 WEST CHEYENNE AVENUE SUITE 160 Las Vegas, NV 89129	CH ANGELUS, LLC 9960 WEST CHEYENNE AVENUE SUITE 160 Las Vegas, NV 89129
W GAYLER SEP PROP TRUST 9960 WEST CHEYENNE AVENUE SUITE 160 Las Vegas, NV 89129	CH PICHON, LLC 9960 WEST CHEYENNE AVENUE SUITE 160 Las Vegas, NV 89128
W GAYLER SEP PROP TRUST 9960 WEST CHEYENNE AVENUE SUITE 160 Las Vegas, NV 89129	DANIEL GERETY GERETY & ASSOCIATES 6817 S. EASTERN AVE. #100 Las Vegas, NV 89119
W GAYLER SEP PROP TRUST 9960 WEST CHEYENNE AVENUE SUITE 160 Las Vegas, NV 89129	GROTH, LLC 9960 WEST CHEYENNE AVENUE SUITE 160 Las Vegas, NV 89129
W GAYLER SEP PROP TRUST 9960 WEST CHEYENNE AVENUE SUITE 160 Las Vegas, NV 89129	HARLAN, LLC 9960 WEST CHEYENNE AVENUE SUITE 160 Las Vegas, NV 89129

In re **WILLIAM A. GAYLER**, Case No. **BK-S-09-31603-MKN**
 Debtor

SCHEDULE H. CODEBTORS
 (Continuation Sheet)

NAME AND ADDRESS OF CODEBTOR	NAME AND ADDRESS OF CREDITOR
W GAYLER SEP PROP TRUST 9960 WEST CHEYENNE AVENUE SUITE 160 Las Vegas, NV 89129	MARTIN BARRETT 10404 MANSION HILLS AVE. Las Vegas, NV 89144
W GAYLER SEP PROP TRUST 9960 WEST CHEYENNE AVENUE SUITE 160 Las Vegas, NV 89129	ONE HUNDRED YEAR, LLC 9960 WEST CHEYENNE AVENUE SUITE 160 Las Vegas, NV 89129
W GAYLER SEP PROP TRUST 9960 WEST CHEYENNE AVENUE SUITE 160 Las Vegas, NV 89129	POLYRUS, LLC 9960 WEST CHEYENNE AVENUE SUITE 160 Las Vegas, NV 89129
W GAYLER SEP PROP TRUST 9960 WEST CHEYENNE AVENUE SUITE 160 Las Vegas, NV 89129	SUNSET 7, LLC 9960 WEST CHEYENNE AVENUE SUITE 160 Las Vegas, NV 89129
W GAYLER SEP PROP TRUST 9960 WEST CHEYENNE AVENUE SUITE 160 Las Vegas, NV 89129	SUNSET I, LLC 9960 WEST CHEYENNE AVENUE SUITE 160 Las Vegas, NV 89129
W GAYLER SEP PROP TRUST 9960 WEST CHEYENNE AVENUE SUITE 160 Las Vegas, NV 89129	SUNSET II, LLC 9960 WEST CHEYENNE AVENUE SUITE 160 Las Vegas, NV 89129
W GAYLER SEP PROP TRUST 9960 WEST CHEYENNE AVENUE SUITE 160 Las Vegas, NV 89129	SUNSET III, LLC 9960 WEST CHEYENNE AVENUE SUITE 160 Las Vegas, NV 89129
W GAYLER SEP PROP TRUST 9960 WEST CHEYENNE AVENUE SUITE 160 Las Vegas, NV 89129	SUNSET IV, LLC 9960 WEST CHEYENNE AVENUE SUITE 160 Las Vegas, NV 89129
W GAYLER SEP PROP TRUST 9960 WEST CHEYENNE AVENUE SUITE 160 Las Vegas, NV 89129	SUNSET V, LLC 9960 WEST CHEYENNE AVENUE SUITE 160 Las Vegas, NV 89129
W GAYLER SEP PROP TRUST 9960 WEST CHEYENNE AVENUE SUITE 160 Las Vegas, NV 89129	SUNSET VI, LLC 9960 WEST CHEYENNE AVENUE SUITE 160 Las Vegas, NV 89129
W. GAYLER 4035 S. EL CAPITAN WAY Las Vegas, NV 89147	ICON REAL ESTATE COMPANIES, INC. 4035 S. EL CAPITAN WAY Las Vegas, NV 89147

In re WILLIAM A. GAYLERCase No. BK-S-09-31603-MKN

Debtor(s)

SCHEDULE I. CURRENT INCOME OF INDIVIDUAL DEBTOR(S)

The column labeled "Spouse" must be completed in all cases filed by joint debtors and by every married debtor, whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed. Do not state the name of any minor child.

Debtor's Marital Status:	DEPENDENTS OF DEBTOR AND SPOUSE	
	RELATIONSHIP(S):	AGE(S):
Divorced	Son Son	14 6
Employment:	DEBTOR	SPOUSE
Occupation	Real Estate Broker/Developer	
Name of Employer	ICON REAL ESTATE	
How long employed	15 years	
Address of Employer	9960 W. CHEYENNE ROAD, SUITE 160 Las Vegas, NV 89129	

INCOME: (Estimate of average or projected monthly income at time case filed)

1. Monthly gross wages, salary, and commissions (Prorate if not paid monthly)
 2. Estimate monthly overtime

DEBTOR	SPOUSE
\$ <u>0.00</u>	\$ <u>N/A</u>
\$ <u>0.00</u>	\$ <u>N/A</u>

3. SUBTOTAL

\$ <u>0.00</u>	\$ <u>N/A</u>
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4. LESS PAYROLL DEDUCTIONS

- a. Payroll taxes and social security
- b. Insurance
- c. Union dues
- d. Other (Specify): _____

\$ <u>0.00</u>	\$ <u>N/A</u>

5. SUBTOTAL OF PAYROLL DEDUCTIONS

\$ <u>0.00</u>	\$ <u>N/A</u>
\$ <u>0.00</u>	\$ <u>N/A</u>

6. TOTAL NET MONTHLY TAKE HOME PAY

\$ <u>0.00</u>	\$ <u>N/A</u>
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7. Regular income from operation of business or profession or farm (Attach detailed statement)
 8. Income from real property
 9. Interest and dividends
 10. Alimony, maintenance or support payments payable to the debtor for the debtor's use or that of dependents listed above
 11. Social security or government assistance
 (Specify): _____

\$ <u>0.00</u>	\$ <u>N/A</u>
\$ <u>0.00</u>	\$ <u>N/A</u>
\$ <u>0.00</u>	\$ <u>N/A</u>

12. Pension or retirement income

\$ <u>0.00</u>	\$ <u>N/A</u>
\$ <u>0.00</u>	\$ <u>N/A</u>
\$ <u>0.00</u>	\$ <u>N/A</u>

13. Other monthly income

(Specify): 2009 Real Estate Commissions (average over year)

\$ <u>8,000.00</u>	\$ <u>N/A</u>
\$ <u>0.00</u>	\$ <u>N/A</u>

14. SUBTOTAL OF LINES 7 THROUGH 13

\$ <u>8,000.00</u>	\$ <u>N/A</u>
\$ <u>8,000.00</u>	\$ <u>N/A</u>

15. AVERAGE MONTHLY INCOME (Add amounts shown on lines 6 and 14)

\$ <u>8,000.00</u>	\$ <u>N/A</u>
\$ <u>8,000.00</u>	\$ <u>N/A</u>

16. COMBINED AVERAGE MONTHLY INCOME: (Combine column totals from line 15; if there is only one debtor repeat total reported on line 15)

\$ <u>8,000.00</u>
\$ <u>8,000.00</u>

(Report also on Summary of Schedules and, if applicable, on Statistical Summary of Certain Liabilities and Related Data)

17. Describe any increase or decrease in income reasonably anticipated to occur within the year following the filing of this document:

Official Form 6J (10/06)

In re WILLIAM A. GAYLERCase No. BK-S-09-31603-MKN

Debtor(s)

SCHEDULE J. CURRENT EXPENDITURES OF INDIVIDUAL DEBTOR(S)

Complete this schedule by estimating the average or projected monthly expenses of the debtor and the debtor's family at time case filed. Prorate any payments made bi-weekly, quarterly, semi-annually, or annually to show monthly rate.

Check this box if a joint petition is filed and debtor's spouse maintains a separate household. Complete a separate schedule of expenditures labeled "Spouse."

1. Rent or home mortgage payment (include lot rented for mobile home)	\$ <u>3,600.00</u>
a. Are real estate taxes included? Yes <u>X</u> No _____	
b. Is property insurance included? Yes <u> </u> No <u>X</u>	
2. Utilities:	
a. Electricity and heating fuel	\$ <u>250.00</u>
b. Water and sewer	\$ <u>200.00</u>
c. Telephone	\$ <u>0.00</u>
d. Other <u>See Detailed Expense Attachment</u>	\$ <u>300.00</u>
3. Home maintenance (repairs and upkeep)	\$ <u>0.00</u>
4. Food	\$ <u>800.00</u>
5. Clothing	\$ <u>250.00</u>
6. Laundry and dry cleaning	\$ <u>50.00</u>
7. Medical and dental expenses	\$ <u>50.00</u>
8. Transportation (not including car payments)	\$ <u>300.00</u>
9. Recreation, clubs and entertainment, newspapers, magazines, etc.	\$ <u>0.00</u>
10. Charitable contributions	\$ <u>0.00</u>
11. Insurance (not deducted from wages or included in home mortgage payments)	
a. Homeowner's or renter's	\$ <u>0.00</u>
b. Life	\$ <u>200.00</u>
c. Health	\$ <u>1,700.00</u>
d. Auto	\$ <u>400.00</u>
e. Other	\$ <u>0.00</u>
12. Taxes (not deducted from wages or included in home mortgage payments) (Specify) _____	\$ <u>0.00</u>
13. Installment payments: (In chapter 11, 12, and 13 cases, do not list payments to be included in the plan)	
a. Auto	\$ <u>1,500.00</u>
b. Other	\$ <u>534.00</u>
c. Other	\$ <u>600.00</u>
d. Other	\$ <u>534.00</u>
14. Alimony, maintenance, and support paid to others	\$ <u>1,000.00</u>
15. Payments for support of additional dependents not living at your home	\$ <u>0.00</u>
16. Regular expenses from operation of business, profession, or farm (attach detailed statement)	\$ <u>4,500.00</u>
17. Other _____ Other _____	\$ <u>0.00</u>
18. AVERAGE MONTHLY EXPENSES (Total lines 1-17. Report also on Summary of Schedules and, if applicable, on the Statistical Summary of Certain Liabilities and Related Data.)	\$ <u>16,768.00</u>
19. Describe any increase or decrease in expenditures reasonably anticipated to occur within the year following the filing of this document:	
20. STATEMENT OF MONTHLY NET INCOME	
a. Average monthly income from Line 15 of Schedule I	\$ <u>8,000.00</u>
b. Average monthly expenses from Line 18 above	\$ <u>16,768.00</u>
c. Monthly net income (a. minus b.)	\$ <u>-8,768.00</u>

Official Form 6J (10/06)

In re WILLIAM A. GAYLERCase No. BK-S-09-31603-MKN

Debtor(s)

SCHEDULE J. CURRENT EXPENDITURES OF INDIVIDUAL DEBTOR(S)
Detailed Expense Attachment

Other Utility Expenditures:

<u>GAS</u>	\$	<u>100.00</u>
<u>COX CABLE</u>	\$	<u>100.00</u>
<u>REPUBLIC SERVICE</u>	\$	<u>100.00</u>
Total Other Utility Expenditures	\$	300.00

Official Form 6-Declaration. (10/06)

**United States Bankruptcy Court
District of Nevada**In re WILLIAM A. GAYLER

Debtor(s)

Case No. BK-S-09-31603-MKN
Chapter 7**DECLARATION CONCERNING DEBTOR'S SCHEDULES****DECLARATION UNDER PENALTY OF PERJURY BY INDIVIDUAL DEBTOR**

I declare under penalty of perjury that I have read the foregoing summary and schedules, consisting of 57 sheets [*total shown on summary page plus 2*], and that they are true and correct to the best of my knowledge, information, and belief.

Date June 25, 2010Signature /s/ WILLIAM A. GAYLER
WILLIAM A. GAYLER
Debtor

Penalty for making a false statement or concealing property: Fine of up to \$500,000 or imprisonment for up to 5 years or both.
18 U.S.C. §§ 152 and 3571.

United States Bankruptcy Court
District of NevadaIn re WILLIAM A. GAYLER

Debtor(s)

Case No.
ChapterBK-S-09-31603-MKN
7

STATEMENT OF FINANCIAL AFFAIRS

This statement is to be completed by every debtor. Spouses filing a joint petition may file a single statement on which the information for both spouses is combined. If the case is filed under chapter 12 or chapter 13, a married debtor must furnish information for both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed. An individual debtor engaged in business as a sole proprietor, partner, family farmer, or self-employed professional, should provide the information requested on this statement concerning all such activities as well as the individual's personal affairs. Do not include the name or address of a minor child in this statement. Indicate payments, transfers and the like to minor children by stating "a minor child." See 11 U.S.C. § 112; Fed. R. Bankr. P. 1007(m).

Questions 1 - 18 are to be completed by all debtors. Debtors that are or have been in business, as defined below, also must complete Questions 19 - 25. **If the answer to an applicable question is "None," mark the box labeled "None."** If additional space is needed for the answer to any question, use and attach a separate sheet properly identified with the case name, case number (if known), and the number of the question.

DEFINITIONS

"In business." A debtor is "in business" for the purpose of this form if the debtor is a corporation or partnership. An individual debtor is "in business" for the purpose of this form if the debtor is or has been, within six years immediately preceding the filing of this bankruptcy case, any of the following: an officer, director, managing executive, or owner of 5 percent or more of the voting or equity securities of a corporation; a partner, other than a limited partner, of a partnership; a sole proprietor or self-employed full-time or part-time. An individual debtor also may be "in business" for the purpose of this form if the debtor engages in a trade, business, or other activity, other than as an employee, to supplement income from the debtor's primary employment.

"Insider." The term "insider" includes but is not limited to: relatives of the debtor; general partners of the debtor and their relatives; corporations of which the debtor is an officer, director, or person in control; officers, directors, and any owner of 5 percent or more of the voting or equity securities of a corporate debtor and their relatives; affiliates of the debtor and insiders of such affiliates; any managing agent of the debtor. 11 U.S.C. § 101.

1. Income from employment or operation of business

- None State the gross amount of income the debtor has received from employment, trade, or profession, or from operation of the debtor's business, including part-time activities either as an employee or in independent trade or business, from the beginning of this calendar year to the date this case was commenced. State also the gross amounts received during the **two years** immediately preceding this calendar year. (A debtor that maintains, or has maintained, financial records on the basis of a fiscal rather than a calendar year may report fiscal year income. Identify the beginning and ending dates of the debtor's fiscal year.) If a joint petition is filed, state income for each spouse separately. (Married debtors filing under chapter 12 or chapter 13 must state income of both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

AMOUNT	SOURCE
\$98,693.00	Commissions & Fees (2009)
\$832,921.00	Adjusted Gross Income (2008)
\$11,688,546.00	Adjusted Gross Income (2007)

2. Income other than from employment or operation of business

None

State the amount of income received by the debtor other than from employment, trade, profession, or operation of the debtor's business during the **two years** immediately preceding the commencement of this case. Give particulars. If a joint petition is filed, state income for each spouse separately. (Married debtors filing under chapter 12 or chapter 13 must state income for each spouse whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

AMOUNT	SOURCE
\$10,923,004.00	Net Investment Income (2007)
\$175,651.00	Net Investment Income (2008)
\$0.00	Investment Income (2009)

3. Payments to creditors

None

Complete a. or b., as appropriate, and c.

a. *Individual or joint debtor(s) with primarily consumer debts.* List all payments on loans, installment purchases of goods or services, and other debts to any creditor made within **90 days** immediately preceding the commencement of this case if the aggregate value of all property that constitutes or is affected by such transfer is not less than \$600. Indicate with an (*) any payments that were made to a creditor on account of a domestic support obligation or as part of an alternative repayment schedule under a plan by an approved nonprofit budgeting and creditor counseling agency. (Married debtors filing under chapter 12 or chapter 13 must include payments by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF CREDITOR	DATES OF PAYMENTS	AMOUNT PAID	AMOUNT STILL OWING
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None b. *Debtor whose debts are not primarily consumer debts:* List each payment or other transfer to any creditor made within **90 days** immediately preceding the commencement of the case if the aggregate value of all property that constitutes or is affected by such transfer is not less than \$5,475. (Married debtors filing under chapter 12 or chapter 13 must include payments by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF CREDITOR	DATES OF PAYMENTS/ TRANSFERS	AMOUNT PAID OR VALUE OF TRANSFERS	AMOUNT STILL OWING
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None c. *All debtors:* List all payments made within **one year** immediately preceding the commencement of this case to or for the benefit of creditors who are or were insiders. (Married debtors filing under chapter 12 or chapter 13 must include payments by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF CREDITOR AND RELATIONSHIP TO DEBTOR	DATE OF PAYMENT	AMOUNT PAID	AMOUNT STILL OWING
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4. Suits and administrative proceedings, executions, garnishments and attachments

None

a. List all suits and administrative proceedings to which the debtor is or was a party within **one year** immediately preceding the filing of this bankruptcy case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

CAPTION OF SUIT AND CASE NUMBER	NATURE OF PROCEEDING	COURT OR AGENCY AND LOCATION	STATUS OR DISPOSITION
Financial American Group, LLC v. CH Montrose, LLC / A541213	Civil	Clark County District Court	Awaiting ruling
Western Surety Company v. William Gayler / A565556	Civil	Clark County District Court	pending
Security Unlimited, Inc. v. Icon Real Estate Companies, Inc., et al. / A580847	Civil	Clark County District Court	pending
Barry Moore, et al. v. William Gayler, et al. / 08-A562214-C	Civil	Clark County District Court	pending

CAPTION OF SUIT AND CASE NUMBER	NATURE OF PROCEEDING	COURT OR AGENCY AND LOCATION	STATUS OR DISPOSITION
Barry Moore, et al. v. William Gayler / 09-A596777-C	Civil	Clark County District Court	pending
Core-Mark International, Inc. v. Martha's Vineyard, LLC, et al. / 08-A566851-C	Civil	Clark County District Court	pending
Metro Acquisitions, LLC v. Sunset III, LLC / 2:08-CV-00524-RCJ-LRL	Civil	U.S. District Court for the District of Nevada	Judgment
Diane Wild v. Mer Soleil, LLC, et al. / 07-A550304-C	Civil	Clark County District Court	appealed
Flamingo Tenaya, LLC v. Icon Real Estate Companies, Inc., et al. / A574378	Civil	Clark County District Court	pending
John O'Brien v. William Gayler / 09-A584590-C	Civil	Clark County District Court	Judgment
23 Golden Sunray, LLC, et al. v. GC Construction Group, Inc. / 07-A553881-C	Civil	Clark County District Court	
23 Golden Sunray, LLC, et al. v. Reliable Door Service, et al. / 08-A568674-C	Civil	Clark County District Court	Judgment
Addison Glass v. 23 Golden Sunray, et al. / 07-A543994-C	Civil	Clark County District Court	closed
Martin Barrett v. Myrna Simon, et al. / 09-A595566-C	Civil	Clark County District Court	pending
Barry Moore v. Ch Angelus IV LLC, et al. / 10-A616929-C	Civil	Clark County District Court	pending
MMC Properties, LLC v. Icon Construction, Inc., et al. / 08-A573339-C	Civil	Clark County District Court	pending

- None ■ b. Describe all property that has been attached, garnished or seized under any legal or equitable process within **one year** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning property of either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF PERSON FOR WHOSE BENEFIT PROPERTY WAS SEIZED	DATE OF SEIZURE	DESCRIPTION AND VALUE OF PROPERTY
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5. Repossessions, foreclosures and returns

- None ■ List all property that has been repossessed by a creditor, sold at a foreclosure sale, transferred through a deed in lieu of foreclosure or returned to the seller, within **one year** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning property of either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF CREDITOR OR SELLER	DATE OF REPOSSESSION, FORECLOSURE SALE, TRANSFER OR RETURN	DESCRIPTION AND VALUE OF PROPERTY
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6. Assignments and receiverships

- None a. Describe any assignment of property for the benefit of creditors made within **120 days** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include any assignment by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

	NAME AND ADDRESS OF ASSIGNEE	DATE OF ASSIGNMENT	TERMS OF ASSIGNMENT OR SETTLEMENT
None <input checked="" type="checkbox"/>	b. List all property which has been in the hands of a custodian, receiver, or court-appointed official within one year immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning property of either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)		

	NAME AND ADDRESS OF CUSTODIAN	NAME AND LOCATION OF COURT CASE TITLE & NUMBER	DATE OF ORDER	DESCRIPTION AND VALUE OF PROPERTY
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7. Gifts

- None List all gifts or charitable contributions made within **one year** immediately preceding the commencement of this case except ordinary and usual gifts to family members aggregating less than \$200 in value per individual family member and charitable contributions aggregating less than \$100 per recipient. (Married debtors filing under chapter 12 or chapter 13 must include gifts or contributions by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

	NAME AND ADDRESS OF PERSON OR ORGANIZATION	RELATIONSHIP TO DEBTOR, IF ANY	DATE OF GIFT	DESCRIPTION AND VALUE OF GIFT
	Jayden Chris Gayler Irrevocable Trust (from WAG Separate Property Trust)	Son	9/08/09	\$11,490.00 (support for minor child)

8. Losses

- None List all losses from fire, theft, other casualty or gambling within **one year** immediately preceding the commencement of this case **or since the commencement of this case.** (Married debtors filing under chapter 12 or chapter 13 must include losses by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

	DESCRIPTION AND VALUE OF PROPERTY	DESCRIPTION OF CIRCUMSTANCES AND, IF LOSS WAS COVERED IN WHOLE OR IN PART BY INSURANCE, GIVE PARTICULARS	DATE OF LOSS
	2009 Range Rover - \$1,000.00		01/10/09
	2008 Range Rover - \$1,000.00		03/10/09

9. Payments related to debt counseling or bankruptcy

- None List all payments made or property transferred by or on behalf of the debtor to any persons, including attorneys, for consultation concerning debt consolidation, relief under the bankruptcy law or preparation of the petition in bankruptcy within **one year** immediately preceding the commencement of this case.

	NAME AND ADDRESS OF PAYEE	DATE OF PAYMENT, NAME OF PAYOR IF OTHER THAN DEBTOR	AMOUNT OF MONEY OR DESCRIPTION AND VALUE OF PROPERTY
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10. Other transfers

- None a. List all other property, other than property transferred in the ordinary course of the business or financial affairs of the debtor, transferred either absolutely or as security within **two years** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include transfers by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

	NAME AND ADDRESS OF TRANSFeree, RELATIONSHIP TO DEBTOR	DATE	DESCRIBE PROPERTY TRANSFERRED AND VALUE RECEIVED
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- None b. List all property transferred by the debtor within **ten years** immediately preceding the commencement of this case to a self-settled trust or similar device of which the debtor is a beneficiary.

NAME OF TRUST OR OTHER DEVICE	DATE(S) OF TRANSFER(S)	AMOUNT OF MONEY OR DESCRIPTION AND VALUE OF PROPERTY OR DEBTOR'S INTEREST IN PROPERTY (Numerous transfers to William A. Gayler Separate Property Revocable Trust)
*		

11. Closed financial accounts

- None List all financial accounts and instruments held in the name of the debtor or for the benefit of the debtor which were closed, sold, or otherwise transferred within **one year** immediately preceding the commencement of this case. Include checking, savings, or other financial accounts, certificates of deposit, or other instruments; shares and share accounts held in banks, credit unions, pension funds, cooperatives, associations, brokerage houses and other financial institutions. (Married debtors filing under chapter 12 or chapter 13 must include information concerning accounts or instruments held by or for either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF INSTITUTION	TYPE OF ACCOUNT, LAST FOUR DIGITS OF ACCOUNT NUMBER, AND AMOUNT OF FINAL BALANCE	AMOUNT AND DATE OF SALE OR CLOSING
COMMUNITY BANK	Checking - Acct # unknown	
DREYFUSS	Mutual Fund - Acct # 0039-008980328	\$2,390.00
WACHOVIA	Mutual Fund - Acct # 3790-9238	\$5,143.00

12. Safe deposit boxes

- None List each safe deposit or other box or depository in which the debtor has or had securities, cash, or other valuables within **one year** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include boxes or depositories of either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF BANK OR OTHER DEPOSITORY	NAMES AND ADDRESSES OF THOSE WITH ACCESS TO BOX OR DEPOSITORY	DESCRIPTION OF CONTENTS	DATE OF TRANSFER OR SURRENDER, IF ANY

13. Setoffs

- None List all setoffs made by any creditor, including a bank, against a debt or deposit of the debtor within **90 days** preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF CREDITOR	DATE OF SETOFF	AMOUNT OF SETOFF

14. Property held for another person

- None List all property owned by another person that the debtor holds or controls.

NAME AND ADDRESS OF OWNER	DESCRIPTION AND VALUE OF PROPERTY	LOCATION OF PROPERTY

15. Prior address of debtorNone

If the debtor has moved within **three years** immediately preceding the commencement of this case, list all premises which the debtor occupied during that period and vacated prior to the commencement of this case. If a joint petition is filed, report also any separate address of either spouse.

ADDRESS
9829 RIDGE ROCK COURT
LAS VEGAS, NV 89134
23 GOLDEN SUNRAY
LAS VEGAS, NV 89135

NAME USED

DATES OF OCCUPANCY
1996 - Dec. 2008**Dec. 2008 - Jan. 2010****16. Spouses and Former Spouses**

None

If the debtor resides or resided in a community property state, commonwealth, or territory (including Alaska, Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Puerto Rico, Texas, Washington, or Wisconsin) within **eight years** immediately preceding the commencement of the case, identify the name of the debtor's spouse and of any former spouse who resides or resided with the debtor in the community property state.

NAME

17. Environmental Information.

For the purpose of this question, the following definitions apply:

"Environmental Law" means any federal, state, or local statute or regulation regulating pollution, contamination, releases of hazardous or toxic substances, wastes or material into the air, land, soil, surface water, groundwater, or other medium, including, but not limited to, statutes or regulations regulating the cleanup of these substances, wastes, or material.

"Site" means any location, facility, or property as defined under any Environmental Law, whether or not presently or formerly owned or operated by the debtor, including, but not limited to, disposal sites.

"Hazardous Material" means anything defined as a hazardous waste, hazardous substance, toxic substance, hazardous material, pollutant, or contaminant or similar term under an Environmental Law

None

a. List the name and address of every site for which the debtor has received notice in writing by a governmental unit that it may be liable or potentially liable under or in violation of an Environmental Law. Indicate the governmental unit, the date of the notice, and, if known, the Environmental Law:

SITE NAME AND ADDRESS	NAME AND ADDRESS OF GOVERNMENTAL UNIT	DATE OF NOTICE	ENVIRONMENTAL LAW
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None

b. List the name and address of every site for which the debtor provided notice to a governmental unit of a release of Hazardous Material. Indicate the governmental unit to which the notice was sent and the date of the notice.

SITE NAME AND ADDRESS	NAME AND ADDRESS OF GOVERNMENTAL UNIT	DATE OF NOTICE	ENVIRONMENTAL LAW
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None

c. List all judicial or administrative proceedings, including settlements or orders, under any Environmental Law with respect to which the debtor is or was a party. Indicate the name and address of the governmental unit that is or was a party to the proceeding, and the docket number.

NAME AND ADDRESS OF GOVERNMENTAL UNIT	DOCKET NUMBER	STATUS OR DISPOSITION
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18 . Nature, location and name of business

None

a. If the debtor is an individual, list the names, addresses, taxpayer identification numbers, nature of the businesses, and beginning and ending dates of all businesses in which the debtor was an officer, director, partner, or managing executive of a corporation, partner in a partnership, sole proprietor, or was self-employed in a trade, profession, or other activity either full- or part-time within **six years** immediately preceding the commencement of this case, or in which the debtor owned 5 percent or more of the voting or equity securities within **six years** immediately preceding the commencement of this case.

If the debtor is a partnership, list the names, addresses, taxpayer identification numbers, nature of the businesses, and beginning and ending dates of all businesses in which the debtor was a partner or owned 5 percent or more of the voting or equity securities, within **six years** immediately preceding the commencement of this case.

If the debtor is a corporation, list the names, addresses, taxpayer identification numbers, nature of the businesses, and beginning and ending dates of all businesses in which the debtor was a partner or owned 5 percent or more of the voting or equity securities within **six years** immediately preceding the commencement of this case.

LAST FOUR DIGITS
OF SOC. SEC. NO./
COMPLETE EIN OR
OTHER TAXPAYER

NAME	I.D. NO.	ADDRESS	NATURE OF BUSINESS	BEGINNING AND ENDING DATES
ICON REAL ESTATE	880324096	9960 W. CHEYENNE AVENUE SUITE 160 Las Vegas, NV 89129	Real estate broker	1994 to present
CACTUS DEPOT/MARTHA'S VINEYARD, LLC	880441503	1571 N. BUFFALO DRIVE Las Vegas, NV 89128	Convenience store	2002-2007
JACKPOTTERS/GCS, INC.	880316086	4485 S. JONES BLVD. Las Vegas, NV 89103	Tavern	1990's-Present
REDSTONE GRILL	810324096	4770 S. FORT APACHE RD. Las Vegas, NV 89148	Tavern	2007-Present

None

b. Identify any business listed in response to subdivision a., above, that is "single asset real estate" as defined in 11 U.S.C. § 101.

NAME	ADDRESS
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The following questions are to be completed by every debtor that is a corporation or partnership and by any individual debtor who is or has been, within **six years** immediately preceding the commencement of this case, any of the following: an officer, director, managing executive, or owner of more than 5 percent of the voting or equity securities of a corporation; a partner, other than a limited partner, of a partnership, a sole proprietor or self-employed in a trade, profession, or other activity, either full- or part-time.

(An individual or joint debtor should complete this portion of the statement **only if the debtor is or has been in business, as defined above, within six years immediately preceding the commencement of this case. A debtor who has not been in business within those six years should go directly to the signature page.**)

19. Books, records and financial statements

None

a. List all bookkeepers and accountants who within **two years** immediately preceding the filing of this bankruptcy case kept or supervised the keeping of books of account and records of the debtor.

NAME AND ADDRESS	DATES SERVICES RENDERED
GERETY & ASSOCIATES 6817 S. EASTERN AVENUE SUITE 101 Las Vegas, NV 89119-4684	

None b. List all firms or individuals who within the **two years** immediately preceding the filing of this bankruptcy case have audited the books of account and records, or prepared a financial statement of the debtor.

NAME GILMORE & GILMORE, CPA	ADDRESS 6817 S. EASTERN AVENUE SUITE 102 Las Vegas, NV 89119-4684	DATES SERVICES RENDERED 2000-2007
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None c. List all firms or individuals who at the time of the commencement of this case were in possession of the books of account and records of the debtor. If any of the books of account and records are not available, explain.

NAME WILLIAM GAYLER	ADDRESS
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None d. List all financial institutions, creditors and other parties, including mercantile and trade agencies, to whom a financial statement was issued by the debtor within **two years** immediately preceding the commencement of this case.

NAME AND ADDRESS NEVADA COMMERCIAL BANK	DATE ISSUED
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ALEXANDER DAWSON FOUNDATION

GE CAPTIAL CORP.

WELLS FARGO BANK

COMMUNITY BANK OF NEVADA

NEVADA STATE BANK

THE MORTGAGE MART

BANK OF NEVADA

INDYMAC BANK

SECURITY NATIONAL BANK

STANDARD INSURANCE

HAWKINS FINANCIAL

20. Inventories

None a. List the dates of the last two inventories taken of your property, the name of the person who supervised the taking of each inventory, and the dollar amount and basis of each inventory.

DATE OF INVENTORY	INVENTORY SUPERVISOR	DOLLAR AMOUNT OF INVENTORY (Specify cost, market or other basis)
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None b. List the name and address of the person having possession of the records of each of the two inventories reported in a., above.

DATE OF INVENTORY NAME AND ADDRESSES OF CUSTODIAN OF INVENTORY RECORDS

21 . Current Partners, Officers, Directors and Shareholders

None a. If the debtor is a partnership, list the nature and percentage of partnership interest of each member of the partnership.

NAME AND ADDRESS	NATURE OF INTEREST	PERCENTAGE OF INTEREST
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None b. If the debtor is a corporation, list all officers and directors of the corporation, and each stockholder who directly or indirectly owns, controls, or holds 5 percent or more of the voting or equity securities of the corporation.

NAME AND ADDRESS	TITLE	NATURE AND PERCENTAGE OF STOCK OWNERSHIP
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22 . Former partners, officers, directors and shareholders

None a. If the debtor is a partnership, list each member who withdrew from the partnership within **one year** immediately preceding the commencement of this case.

NAME	ADDRESS	DATE OF WITHDRAWAL
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None b. If the debtor is a corporation, list all officers, or directors whose relationship with the corporation terminated within **one year** immediately preceding the commencement of this case.

NAME AND ADDRESS	TITLE	DATE OF TERMINATION
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23 . Withdrawals from a partnership or distributions by a corporation

None If the debtor is a partnership or corporation, list all withdrawals or distributions credited or given to an insider, including compensation in any form, bonuses, loans, stock redemptions, options exercised and any other perquisite during **one year** immediately preceding the commencement of this case.

NAME & ADDRESS OF RECIPIENT, RELATIONSHIP TO DEBTOR	DATE AND PURPOSE OF WITHDRAWAL	AMOUNT OF MONEY OR DESCRIPTION AND VALUE OF PROPERTY
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24. Tax Consolidation Group.

None If the debtor is a corporation, list the name and federal taxpayer identification number of the parent corporation of any consolidated group for tax purposes of which the debtor has been a member at any time within **six years** immediately preceding the commencement of the case.

NAME OF PARENT CORPORATION	TAXPAYER IDENTIFICATION NUMBER (EIN)
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25. Pension Funds.

None If the debtor is not an individual, list the name and federal taxpayer identification number of any pension fund to which the debtor, as an employer, has been responsible for contributing at any time within **six years** immediately preceding the commencement of the case.

NAME OF PENSION FUND	TAXPAYER IDENTIFICATION NUMBER (EIN)
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DECLARATION UNDER PENALTY OF PERJURY BY INDIVIDUAL DEBTOR

I declare under penalty of perjury that I have read the answers contained in the foregoing statement of financial affairs and any attachments thereto and that they are true and correct.

Date June 25, 2010

Signature /s/ WILLIAM A. GAYLER
WILLIAM A. GAYLER
Debtor

Penalty for making a false statement: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 3571

United States Bankruptcy Court
District of Nevada

In re WILLIAM A. GAYLER

Debtor(s)

Case No.
ChapterBK-S-09-31603-MKN
7

CHAPTER 7 INDIVIDUAL DEBTOR'S STATEMENT OF INTENTION

- I have filed a schedule of assets and liabilities which includes debts secured by property of the estate.
- I have filed a schedule of executory contracts and unexpired leases which includes personal property subject to an unexpired lease.
- I intend to do the following with respect to property of the estate which secures those debts or is subject to a lease:

Description of Secured Property	Creditor's Name	Property will be Surrendered	Property is claimed as exempt	Property will be redeemed pursuant to 11 U.S.C. § 722	Debt will be reaffirmed pursuant to 11 U.S.C. § 524(c)
Residential Home 9829 Ridge Rock Court Las Vegas, NV 89134	MRKK, LLC	X			
2009 Range Rover	CHASE FINANCIAL				X
2008 Range Rover	CITIZENS FINANCIAL GROUP				X
2007 GMC Sierra	GMAC				X

Description of Leased Property	Lessor's Name	Lease will be assumed pursuant to 11 U.S.C. § 362(h)(1)(A)
-NONE-		

Date June 25, 2010Signature /s/ WILLIAM A. GAYLER
WILLIAM A. GAYLER
Debtor

United States Bankruptcy Court
District of Nevada

In re WILLIAM A. GAYLER

Debtor(s)

Case No.

BK-S-09-31603-MKN

Chapter

7

DISCLOSURE OF COMPENSATION OF ATTORNEY FOR DEBTOR(S)

1. Pursuant to 11 U.S.C. § 329(a) and Bankruptcy Rule 2016(b), I certify that I am the attorney for the above-named debtor and that compensation paid to me within one year before the filing of the petition in bankruptcy, or agreed to be paid to me, for services rendered or to be rendered on behalf of the debtor(s) in contemplation of or in connection with the bankruptcy case is as follows:

For legal services, I have agreed to accept.....	\$	<u>27,000.00</u>
Prior to the filing of this statement I have received.....	\$	<u>27,000.00</u>
Balance Due.....	\$	<u>0.00</u>

***(An additional \$71,200.00 was paid to the firm from 11/25/09 to 05/21/10 for representation of the Debtor in the involuntary Chapter 7 case)**

2. The source of the compensation paid to me was:

Debtor Other (specify):

3. The source of compensation to be paid to me is:

Debtor Other (specify):

4. I have not agreed to share the above-disclosed compensation with any other person unless they are members and associates of my law firm.

I have agreed to share the above-disclosed compensation with a person or persons who are not members or associates of my law firm. A copy of the agreement, together with a list of the names of the people sharing in the compensation is attached.

5. In return for the above-disclosed fee, I have agreed to render legal service for all aspects of the bankruptcy case, including:

- a. Analysis of the debtor's financial situation, and rendering advice to the debtor in determining whether to file a petition in bankruptcy;
- b. Preparation and filing of any petition, schedules, statement of affairs and plan which may be required;
- c. Representation of the debtor at the meeting of creditors and confirmation hearing, and any adjourned hearings thereof;
- d. [Other provisions as needed]

Representation of Debtor as "alleged debtor" in all aspects of involuntary Chapter 7 case brought by Petitioning Creditors, preparation of Debtor's schedules and statements in regular Chapter 7 case and representation of Debtor at Meeting of Creditors.

6. By agreement with the debtor(s), the above-disclosed fee does not include the following service:

Representation of the debtors in any dischargeability actions, judicial lien avoidances, relief from stay actions or any other adversary proceedings or related actions.

CERTIFICATION

I certify that the foregoing is a complete statement of any agreement or arrangement for payment to me for representation of the debtor(s) in this bankruptcy proceeding.

Dated: June 25, 2010

/s/ JEFFREY R. SYLVESTER

JEFFREY R. SYLVESTER Bar No. 4396
SYLVESTER & POLEDNAK, LTD.
7371 PRAIRIE FALCON, SUITE 120
LAS VEGAS, NV 89128
702-952-5200 Fax: 702-952-5205
jeff@sylvesterpolednak.com

**United States Bankruptcy Court
District of Nevada**

In re WILLIAM A. GAYLER

Debtor(s)

Case No.

BK-S-09-31603-MKN

Chapter

7

VERIFICATION OF CREDITOR MATRIX

The above-named Debtor hereby verifies that the attached list of creditors is true and correct to the best of his/her knowledge.

Date: June 25, 2010

/s/ WILLIAM A. GAYLER

WILLIAM A. GAYLER

Signature of Debtor

Official Form 22A (Chapter 7) (04/07)

In re WILLIAM A. GAYLER

Debtor(s)

Case Number: BK-S-09-31603-MKN

(If known)

According to the calculations required by this statement:

 The presumption arises. The presumption does not arise.

(Check the box as directed in Parts I, III, and VI of this statement.)

CHAPTER 7 STATEMENT OF CURRENT MONTHLY INCOME AND MEANS-TEST CALCULATION

In addition to Schedules I and J, this statement must be completed by every individual Chapter 7 debtor, whether or not filing jointly, whose debts are primarily consumer debts. Joint debtors may complete one statement only.

Debtor declares under penalty of perjury that debts are primarily non-consumer; therefore, Means Test does not apply per § 707(b)(1).

Part I. EXCLUSION FOR DISABLED VETERANS

1	If you are a disabled veteran described in the Veteran's Declaration in this Part I, (1) check the box at the beginning of the Veteran's Declaration, (2) check the box for "The presumption does not arise" at the top of this statement, and (3) complete the verification in Part VIII. Do not complete any of the remaining parts of this statement. <input type="checkbox"/> Veteran's Declaration. By checking this box, I declare under penalty of perjury that I am a disabled veteran (as defined in 38 U.S.C. § 3741(1)) whose indebtedness occurred primarily during a period in which I was on active duty (as defined in 10 U.S.C. § 101(d)(1)) or while I was performing a homeland defense activity (as defined in 32 U.S.C. §901(1)).
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Part II. CALCULATION OF MONTHLY INCOME FOR § 707(b)(7) EXCLUSION

2	Marital/filing status. Check the box that applies and complete the balance of this part of this statement as directed. a. <input checked="" type="checkbox"/> Unmarried. Complete only Column A ("Debtor's Income") for Lines 3-11. b. <input type="checkbox"/> Married, not filing jointly, with declaration of separate households. By checking this box, debtor declares under penalty of perjury: "My spouse and I are legally separated under applicable non-bankruptcy law or my spouse and I are living apart other than for the purpose of evading the requirements of § 707(b)(2)(A) of the Bankruptcy Code." Complete only column A ("Debtor's Income") for Lines 3-11. c. <input type="checkbox"/> Married, not filing jointly, without the declaration of separate households set out in Line 2.b above. Complete both Column A ("Debtor's Income") and Column B ("Spouse's Income") for Lines 3-11. d. <input type="checkbox"/> Married, filing jointly. Complete both Column A ("Debtor's Income") and Column B ("Spouse's Income") for Lines 3-11.														
3	All figures must reflect average monthly income received from all sources, derived during the six calendar months prior to filing the bankruptcy case, ending on the last day of the month before the filing. If the amount of monthly income varied during the six months, you must divide the six-month total by six, and enter the result on the appropriate line.	Column A Debtor's Income	Column B Spouse's Income												
4	Income from the operation of a business, profession or farm. Subtract Line b from Line a and enter the difference in the appropriate column(s) of Line 4. Do not enter a number less than zero. Do not include any part of the business expenses entered on Line b as a deduction in Part V. <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th></th> <th style="text-align: center;">Debtor</th> <th style="text-align: center;">Spouse</th> </tr> </thead> <tbody> <tr> <td>a. Gross receipts</td> <td style="text-align: right;">\$ 0.00</td> <td style="text-align: right;">\$</td> </tr> <tr> <td>b. Ordinary and necessary business expenses</td> <td style="text-align: right;">\$ 0.00</td> <td style="text-align: right;">\$</td> </tr> <tr> <td>c. Business income</td> <td style="text-align: right;">Subtract Line b from Line a</td> <td></td> </tr> </tbody> </table>		Debtor	Spouse	a. Gross receipts	\$ 0.00	\$	b. Ordinary and necessary business expenses	\$ 0.00	\$	c. Business income	Subtract Line b from Line a		0.00	
	Debtor	Spouse													
a. Gross receipts	\$ 0.00	\$													
b. Ordinary and necessary business expenses	\$ 0.00	\$													
c. Business income	Subtract Line b from Line a														
5	Rents and other real property income. Subtract Line b from Line a and enter the difference in the appropriate column(s) of Line 5. Do not enter a number less than zero. Do not include any part of the operating expenses entered on Line b as a deduction in Part V. <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th></th> <th style="text-align: center;">Debtor</th> <th style="text-align: center;">Spouse</th> </tr> </thead> <tbody> <tr> <td>a. Gross receipts</td> <td style="text-align: right;">\$ 0.00</td> <td style="text-align: right;">\$</td> </tr> <tr> <td>b. Ordinary and necessary operating expenses</td> <td style="text-align: right;">\$ 0.00</td> <td style="text-align: right;">\$</td> </tr> <tr> <td>c. Rent and other real property income</td> <td style="text-align: right;">Subtract Line b from Line a</td> <td></td> </tr> </tbody> </table>		Debtor	Spouse	a. Gross receipts	\$ 0.00	\$	b. Ordinary and necessary operating expenses	\$ 0.00	\$	c. Rent and other real property income	Subtract Line b from Line a		0.00	
	Debtor	Spouse													
a. Gross receipts	\$ 0.00	\$													
b. Ordinary and necessary operating expenses	\$ 0.00	\$													
c. Rent and other real property income	Subtract Line b from Line a														
6	Interest, dividends, and royalties.	0.00													

Official Form 22A (Chapter 7) (04/07) - Cont.

2

7	Pension and retirement income.	\$	0.00	\$
8	Any amounts paid by another person or entity, on a regular basis, for the household expenses of the debtor or the debtor's dependents, including child or spousal support. Do not include amounts paid by the debtor's spouse if Column B is completed.	\$	0.00	\$

9	Unemployment compensation. Enter the amount in the appropriate column(s) of Line 9. However, if you contend that unemployment compensation received by you or your spouse was a benefit under the Social Security Act, do not list the amount of such compensation in Column A or B, but instead state the amount in the space below:				
	Unemployment compensation claimed to be a benefit under the Social Security Act	Debtor \$	0.00	Spouse \$	\$ 0.00 \$
10	Income from all other sources. If necessary, list additional sources on a separate page. Do not include any benefits received under the Social Security Act or payments received as a victim of a war crime, crime against humanity, or as a victim of international or domestic terrorism. Specify source and amount.				
	a.	\$		\$	
	b.	\$		\$	
	Total and enter on Line 10			\$ 0.00	\$
11	Subtotal of Current Monthly Income for § 707(b)(7). Add Lines 3 thru 10 in Column A, and, if Column B is completed, add Lines 3 through 10 in Column B. Enter the total(s).			\$ 0.00	
12	Total Current Monthly Income for § 707(b)(7). If Column B has been completed, add Line 11, Column A to Line 11, Column B, and enter the total. If Column B has not been completed, enter the amount from Line 11, Column A.			\$	0.00

Part III. APPLICATION OF § 707(b)(7) EXCLUSION

13	Annualized Current Monthly Income for § 707(b)(7). Multiply the amount from Line 12 by the number 12 and enter the result.			\$ 0.00
14	Applicable median family income. Enter the median family income for the applicable state and household size. (This information is available by family size at www.usdoj.gov/ust/ or from the clerk of the bankruptcy court.) a. Enter debtor's state of residence: NV b. Enter debtor's household size: 3			\$ 57,303.00
15	Application of Section 707(b)(7). Check the applicable box and proceed as directed. <input checked="" type="checkbox"/> The amount on Line 13 is less than or equal to the amount on Line 14. Check the box for "The presumption does not arise" at the top of page 1 of this statement, and complete Part VIII; do not complete Parts IV, V, VI or VII. <input type="checkbox"/> The amount on Line 13 is more than the amount on Line 14. Complete the remaining parts of this statement.			

Complete Parts IV, V, VI, and VII of this statement only if required. (See Line 15.)

Part IV. CALCULATION OF CURRENT MONTHLY INCOME FOR § 707(b)(2)

16	Enter the amount from Line 12.			\$
17	Marital adjustment. If you checked the box at Line 2.c, enter the amount of the income listed in Line 11, Column B that was NOT paid on a regular basis for the household expenses of the debtor or the debtor's dependents. If you did not check box at Line 2.c, enter zero.			\$
18	Current monthly income for § 707(b)(2). Subtract Line 17 from Line 16 and enter the result.			\$

Part V. CALCULATION OF DEDUCTIONS ALLOWED UNDER § 707(b)(2)

Subpart A: Deductions under Standards of the Internal Revenue Service (IRS)

19	National Standards: food, clothing, household supplies, personal care, and miscellaneous. Enter "Total" amount from IRS National Standards for Allowable Living Expenses for the applicable family size and income level. (This information is available at www.usdoj.gov/ust/ or from the clerk of the bankruptcy court.)			\$
20A	Local Standards: housing and utilities; non-mortgage expenses. Enter the amount of the IRS Housing and Utilities Standards; non-mortgage expenses for the applicable county and family size. (This information is available at www.usdoj.gov/ust/ or from the clerk of the bankruptcy court).			\$

20B	<p>Local Standards: housing and utilities; mortgage/rent expense. Enter, in Line a below, the amount of the IRS Housing and Utilities Standards; mortgage/rent expense for your county and family size (this information is available at www.usdoj.gov/ust/ or from the clerk of the bankruptcy court); enter on Line b the total of the Average Monthly Payments for any debts secured by your home, as stated in Line 42; subtract Line b from Line a and enter the result in Line 20B. Do not enter an amount less than zero.</p> <table border="1" style="width: 100%;"> <tr> <td>a.</td> <td>IRS Housing and Utilities Standards; mortgage/rental expense</td> <td>\$</td> </tr> <tr> <td>b.</td> <td>Average Monthly Payment for any debts secured by your home, if any, as stated in Line 42</td> <td>\$</td> </tr> <tr> <td>c.</td> <td>Net mortgage/rental expense</td> <td>Subtract Line b from Line a.</td> </tr> </table>			a.	IRS Housing and Utilities Standards; mortgage/rental expense	\$	b.	Average Monthly Payment for any debts secured by your home, if any, as stated in Line 42	\$	c.	Net mortgage/rental expense	Subtract Line b from Line a.	
a.	IRS Housing and Utilities Standards; mortgage/rental expense	\$											
b.	Average Monthly Payment for any debts secured by your home, if any, as stated in Line 42	\$											
c.	Net mortgage/rental expense	Subtract Line b from Line a.											
21	<p>Local Standards: housing and utilities; adjustment. If you contend that the process set out in Lines 20A and 20B does not accurately compute the allowance to which you are entitled under the IRS Housing and Utilities Standards, enter any additional amount to which you contend you are entitled, and state the basis for your contention in the space below:</p> <hr/>			\$									
22	<p>Local Standards: transportation; vehicle operation/public transportation expense. You are entitled to an expense allowance in this category regardless of whether you pay the expenses of operating a vehicle and regardless of whether you use public transportation.</p> <p>Check the number of vehicles for which you pay the operating expenses or for which the operating expenses are included as a contribution to your household expenses in Line 8.</p> <p><input type="checkbox"/> 0 <input type="checkbox"/> 1 <input type="checkbox"/> 2 or more.</p> <p>Enter the amount from IRS Transportation Standards, Operating Costs & Public Transportation Costs for the applicable number of vehicles in the applicable Metropolitan Statistical Area or Census Region. (This information is available at www.usdoj.gov/ust/ or from the clerk of the bankruptcy court.)</p>			\$									
23	<p>Local Standards: transportation ownership/lease expense; Vehicle 1. Check the number of vehicles for which you claim an ownership/lease expense. (You may not claim an ownership/lease expense for more than two vehicles.)</p> <p><input type="checkbox"/> 1 <input type="checkbox"/> 2 or more.</p> <p>Enter, in Line a below, the amount of the IRS Transportation Standards, Ownership Costs, First Car (available at www.usdoj.gov/ust/ or from the clerk of the bankruptcy court); enter in Line b the total of the Average Monthly Payments for any debts secured by Vehicle 1, as stated in Line 42; subtract Line b from Line a and enter the result in Line 23. Do not enter an amount less than zero.</p> <table border="1" style="width: 100%;"> <tr> <td>a.</td> <td>IRS Transportation Standards, Ownership Costs, First Car</td> <td>\$</td> </tr> <tr> <td>b.</td> <td>Average Monthly Payment for any debts secured by Vehicle 1, as stated in Line 42</td> <td>\$</td> </tr> <tr> <td>c.</td> <td>Net ownership/lease expense for Vehicle 1</td> <td>Subtract Line b from Line a.</td> </tr> </table>			a.	IRS Transportation Standards, Ownership Costs, First Car	\$	b.	Average Monthly Payment for any debts secured by Vehicle 1, as stated in Line 42	\$	c.	Net ownership/lease expense for Vehicle 1	Subtract Line b from Line a.	\$
a.	IRS Transportation Standards, Ownership Costs, First Car	\$											
b.	Average Monthly Payment for any debts secured by Vehicle 1, as stated in Line 42	\$											
c.	Net ownership/lease expense for Vehicle 1	Subtract Line b from Line a.											
24	<p>Local Standards: transportation ownership/lease expense; Vehicle 2. Complete this Line only if you checked the "2 or more" Box in Line 23.</p> <p>Enter, in Line a below, the amount of the IRS Transportation Standards, Ownership Costs, Second Car (available at www.usdoj.gov/ust/ or from the clerk of the bankruptcy court); enter in Line b the total of the Average Monthly Payments for any debts secured by Vehicle 2, as stated in Line 42; subtract Line b from Line a and enter the result in Line 24. Do not enter an amount less than zero.</p> <table border="1" style="width: 100%;"> <tr> <td>a.</td> <td>IRS Transportation Standards, Ownership Costs, Second Car</td> <td>\$</td> </tr> <tr> <td>b.</td> <td>Average Monthly Payment for any debts secured by Vehicle 2, as stated in Line 42</td> <td>\$</td> </tr> <tr> <td>c.</td> <td>Net ownership/lease expense for Vehicle 2</td> <td>Subtract Line b from Line a.</td> </tr> </table>			a.	IRS Transportation Standards, Ownership Costs, Second Car	\$	b.	Average Monthly Payment for any debts secured by Vehicle 2, as stated in Line 42	\$	c.	Net ownership/lease expense for Vehicle 2	Subtract Line b from Line a.	\$
a.	IRS Transportation Standards, Ownership Costs, Second Car	\$											
b.	Average Monthly Payment for any debts secured by Vehicle 2, as stated in Line 42	\$											
c.	Net ownership/lease expense for Vehicle 2	Subtract Line b from Line a.											
25	<p>Other Necessary Expenses: taxes. Enter the total average monthly expense that you actually incur for all federal, state and local taxes, other than real estate and sales taxes, such as income taxes, self employment taxes, social security taxes, and Medicare taxes. Do not include real estate or sales taxes.</p>			\$									
26	<p>Other Necessary Expenses: mandatory payroll deductions. Enter the total average monthly payroll deductions that are required for your employment, such as mandatory retirement contributions, union dues, and uniform costs. Do not include discretionary amounts, such as non-mandatory 401(k) contributions.</p>			\$									
27	<p>Other Necessary Expenses: life insurance. Enter average monthly premiums that you actually pay for term life insurance for yourself. Do not include premiums for insurance on your dependents, for whole life or for any other form of insurance.</p>			\$									

28	Other Necessary Expenses: court-ordered payments. Enter the total monthly amount that you are required to pay pursuant to court order, such as spousal or child support payments. Do not include payments on past due support obligations included in Line 44.	\$
29	Other Necessary Expenses: education for employment or for a physically or mentally challenged child. Enter the total monthly amount that you actually expend for education that is a condition of employment and for education that is required for a physically or mentally challenged dependent child for whom no public education providing similar services is available.	\$
30	Other Necessary Expenses: childcare. Enter the average monthly amount that you actually expend on childcare - such as baby-sitting, day care, nursery and preschool. Do not include other educational payments.	\$
31	Other Necessary Expenses: health care. Enter the average monthly amount that you actually expend on health care expenses that are not reimbursed by insurance or paid by a health savings account. Do not include payments for health insurance or health savings accounts listed in Line 34.	\$
32	Other Necessary Expenses: telecommunication services. Enter the average monthly amount that you actually pay for telecommunication services other than your basic home telephone service - such as cell phones, pagers, call waiting, caller id, special long distance, or internet service - to the extent necessary for your health and welfare or that of your dependents. Do not include any amount previously deducted.	\$
33	Total Expenses Allowed under IRS Standards. Enter the total of Lines 19 through 32.	\$

Subpart B: Additional Expense Deductions under § 707(b)

Note: Do not include any expenses that you have listed in Lines 19-32

34	Health Insurance, Disability Insurance, and Health Savings Account Expenses. List and total the average monthly amounts that you actually pay for yourself, your spouse, or your dependents in the following categories. <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%;">a.</td><td>Health Insurance</td><td style="width: 10%;">\$</td></tr> <tr> <td>b.</td><td>Disability Insurance</td><td>\$</td></tr> <tr> <td>c.</td><td>Health Savings Account</td><td>\$</td></tr> <tr> <td></td><td style="text-align: right;">Total: Add Lines a, b and c</td><td>\$</td></tr> </table>	a.	Health Insurance	\$	b.	Disability Insurance	\$	c.	Health Savings Account	\$		Total: Add Lines a, b and c	\$	
a.	Health Insurance	\$												
b.	Disability Insurance	\$												
c.	Health Savings Account	\$												
	Total: Add Lines a, b and c	\$												
35	Continued contributions to the care of household or family members. Enter the actual monthly expenses that you will continue to pay for the reasonable and necessary care and support of an elderly, chronically ill, or disabled member of your household or member of your immediate family who is unable to pay for such expenses.	\$												
36	Protection against family violence. Enter any average monthly expenses that you actually incurred to maintain the safety of your family under the Family Violence Prevention and Services Act or other applicable federal law. The nature of these expenses is required to be kept confidential by the court.	\$												
37	Home energy costs. Enter the average monthly amount, in excess of the allowance in the IRS Local Standards for Housing and Utilities, that you actually expend for home energy costs. You must provide your case trustee with documentation demonstrating that the additional amount claimed is reasonable and necessary.	\$												
38	Education expenses for dependent children less than 18. Enter the average monthly expenses that you actually incur, not to exceed \$137.50 per child, in providing elementary and secondary education for your dependent children less than 18 years of age. You must provide your case trustee with documentation demonstrating that the amount claimed is reasonable and necessary and not already accounted for in the IRS Standards.	\$												
39	Additional food and clothing expense. Enter the average monthly amount by which your food and clothing expenses exceed the combined allowances for food and apparel in the IRS National Standards, not to exceed five percent of those combined allowances. (This information is available at www.usdoj.gov/ust/ or from the clerk of the bankruptcy court.) You must provide your case trustee with documentation demonstrating that the additional amount claimed is reasonable and necessary.	\$												
40	Continued charitable contributions. Enter the amount that you will continue to contribute in the form of cash or financial instruments to a charitable organization as defined in 26 U.S.C. § 170(c)(1)-(2).	\$												
41	Total Additional Expense Deductions under § 707(b). Enter the total of Lines 34 through 40	\$												

Subpart C: Deductions for Debt Payment																				
42	<p>Future payments on secured claims. For each of your debts that is secured by an interest in property that you own, list the name of the creditor, identify the property securing the debt, and state the Average Monthly Payment. The Average Monthly Payment is the total of all amounts contractually due to each Secured Creditor in the 60 months following the filing of the bankruptcy case, divided by 60. Mortgage debts should include payments of taxes and insurance required by the mortgage. If necessary, list additional entries on a separate page.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th>Name of Creditor</th> <th>Property Securing the Debt</th> <th>60-month Average Payment</th> <th></th> </tr> </thead> <tbody> <tr> <td>a.</td> <td></td> <td></td> <td>\$</td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td>Total: Add Lines</td> </tr> </tbody> </table>					Name of Creditor	Property Securing the Debt	60-month Average Payment		a.			\$						Total: Add Lines	\$
	Name of Creditor	Property Securing the Debt	60-month Average Payment																	
a.			\$																	
				Total: Add Lines																
43	<p>Other payments on secured claims. If any of debts listed in Line 42 are secured by your primary residence, a motor vehicle, or other property necessary for your support or the support of your dependents, you may include in your deduction 1/60th of any amount (the "cure amount") that you must pay the creditor in addition to the payments listed in Line 42, in order to maintain possession of the property. The cure amount would include any sums in default that must be paid in order to avoid repossession or foreclosure. List and total any such amounts in the following chart. If necessary, list additional entries on a separate page.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th>Name of Creditor</th> <th>Property Securing the Debt</th> <th>1/60th of the Cure Amount</th> <th></th> </tr> </thead> <tbody> <tr> <td>a.</td> <td></td> <td></td> <td>\$</td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td>Total: Add Lines</td> </tr> </tbody> </table>					Name of Creditor	Property Securing the Debt	1/60th of the Cure Amount		a.			\$						Total: Add Lines	\$
	Name of Creditor	Property Securing the Debt	1/60th of the Cure Amount																	
a.			\$																	
				Total: Add Lines																
44	<p>Payments on priority claims. Enter the total amount of all priority claims (including priority child support and alimony claims), divided by 60.</p>				\$															
45	<p>Chapter 13 administrative expenses. If you are eligible to file a case under Chapter 13, complete the following chart, multiply the amount in line a by the amount in line b, and enter the resulting administrative expense.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tbody> <tr> <td>a.</td> <td>Projected average monthly Chapter 13 plan payment.</td> <td>\$</td> </tr> <tr> <td>b.</td> <td>Current multiplier for your district as determined under schedules issued by the Executive Office for United States Trustees. (This information is available at www.usdoj.gov/ust/ or from the clerk of the bankruptcy court.)</td> <td>x</td> </tr> <tr> <td>c.</td> <td>Average monthly administrative expense of Chapter 13 case</td> <td>Total: Multiply Lines a and b</td> </tr> </tbody> </table>				a.	Projected average monthly Chapter 13 plan payment.	\$	b.	Current multiplier for your district as determined under schedules issued by the Executive Office for United States Trustees. (This information is available at www.usdoj.gov/ust/ or from the clerk of the bankruptcy court.)	x	c.	Average monthly administrative expense of Chapter 13 case	Total: Multiply Lines a and b	\$						
a.	Projected average monthly Chapter 13 plan payment.	\$																		
b.	Current multiplier for your district as determined under schedules issued by the Executive Office for United States Trustees. (This information is available at www.usdoj.gov/ust/ or from the clerk of the bankruptcy court.)	x																		
c.	Average monthly administrative expense of Chapter 13 case	Total: Multiply Lines a and b																		
46	<p>Total Deductions for Debt Payment. Enter the total of Lines 42 through 45.</p>				\$															
Subpart D: Total Deductions Allowed under § 707(b)(2)																				
47	<p>Total of all deductions allowed under § 707(b)(2). Enter the total of Lines 33, 41, and 46.</p>				\$															

Part VI. DETERMINATION OF § 707(b)(2) PRESUMPTION					
48	Enter the amount from Line 18 (Current monthly income for § 707(b)(2))				\$
49	Enter the amount from Line 47 (Total of all deductions allowed under § 707(b)(2))				\$
50	Monthly disposable income under § 707(b)(2). Subtract Line 49 from Line 48 and enter the result.				\$
51	60-month disposable income under § 707(b)(2). Multiply the amount in Line 50 by the number 60 and enter the result.				\$

52	<p>Initial presumption determination. Check the applicable box and proceed as directed.</p> <p><input type="checkbox"/> The amount on Line 51 is less than \$6,575. Check the box for "The presumption does not arise" at the top of page 1 of this statement, and complete the verification in Part VIII. Do not complete the remainder of Part VI.</p> <p><input type="checkbox"/> The amount set forth on Line 51 is more than \$10,950. Check the box for "The presumption arises" at the top of page 1 of this statement, and complete the verification in Part VIII. You may also complete Part VII. Do not complete the remainder of Part VI.</p> <p><input type="checkbox"/> The amount on Line 51 is at least \$6,575, but not more than \$10,950. Complete the remainder of Part VI (Lines 53 through 55).</p>	
53	Enter the amount of your total non-priority unsecured debt	\$
54	Threshold debt payment amount. Multiply the amount in Line 53 by the number 0.25 and enter the result.	\$
55	<p>Secondary presumption determination. Check the applicable box and proceed as directed.</p> <p><input type="checkbox"/> The amount on Line 51 is less than the amount on Line 54. Check the box for "The presumption does not arise" at the top of page 1 of this statement, and complete the verification in Part VIII.</p> <p><input type="checkbox"/> The amount on Line 51 is equal to or greater than the amount on Line 54. Check the box for "The presumption arises" at the top of page 1 of this statement, and complete the verification in Part VIII. You may also complete Part VII.</p>	

Part VII. ADDITIONAL EXPENSE CLAIMS

56	<p>Other Expenses. List and describe any monthly expenses, not otherwise stated in this form, that are required for the health and welfare of you and your family and that you contend should be an additional deduction from your current monthly income under § 707(b)(2)(A)(ii)(I). If necessary, list additional sources on a separate page. All figures should reflect your average monthly expense for each item. Total the expenses.</p> <table border="1" style="width: 100%;"> <thead> <tr> <th></th> <th style="text-align: left;">Expense Description</th> <th style="text-align: right;">Monthly Amount</th> </tr> </thead> <tbody> <tr> <td>a.</td> <td></td> <td style="text-align: right;">\$</td> </tr> <tr> <td>b.</td> <td></td> <td style="text-align: right;">\$</td> </tr> <tr> <td>c.</td> <td></td> <td style="text-align: right;">\$</td> </tr> <tr> <td>d.</td> <td></td> <td style="text-align: right;">\$</td> </tr> <tr> <td colspan="2" style="text-align: right;">Total: Add Lines a, b, c, and d</td> <td style="text-align: right;">\$</td> </tr> </tbody> </table>			Expense Description	Monthly Amount	a.		\$	b.		\$	c.		\$	d.		\$	Total: Add Lines a, b, c, and d		\$
	Expense Description	Monthly Amount																		
a.		\$																		
b.		\$																		
c.		\$																		
d.		\$																		
Total: Add Lines a, b, c, and d		\$																		

Part VIII. VERIFICATION

57	<p>I declare under penalty of perjury that the information provided in this statement is true and correct. (<i>If this is a joint case, both debtors must sign.</i>)</p> <p>Date: <u>June 25, 2010</u></p> <p>Signature: <u>/s/ WILLIAM A. GAYLER</u> WILLIAM A. GAYLER (Debtor)</p>	
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